

For Administrative use only

THE DELHI EXCISE MANUAL

VOLUME I

SECOND EDITION

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PREFACE

THIS Volume of the Delhi Excise Manual deals with the Excise Administration as far as liquor hemp drugs and cocaine are concerned. The paragraphs of the Manual explain the Excise policy and law and convey the administrative and executive instructions of the Chief Commissioner for guidance of officers exercising the powers of Excise officers in this province. The legal sanction for action is to be found in the Act at the beginning of the volume and in the notifications issued under the powers conveyed by the Act which are printed at the end of the volume as appendices I to IV.

THE DELHI EXCISE MANUAL

Volume I.

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THE DELHI EXCISE MANUAL.

Volume I

The Punjab Excise Act, 1914 (I of 1914)

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THE SCHEDULE

Punjab Excise Act I of 1914 (applied to the Delhi Province by Government of India, Department of Commerce and Industry, Notifications Nos 3246-39, dated 2nd May 1914, and 16272, dated 30th October 1915)

PASSED BY THE LIEUTENANT GOVERNOR OF THE PUNJAB IN COUNCIL

Received the assent of His Honour the Lieutenant Governor on the 6th November 1913 and that of His Excellency the Viceroy and Governor General on the 12th December 1913 the Governor General's assent was first published on the 16th January 1914

Whereas it is expedient to consolidate and amend the law in the Punjab relating to the import export transport manufacture sale and possession of intoxicating liquor and of intoxicating drugs it is hereby enacted as follows —

CHAPTER I

PRELIMINARY AND DEFINITIONS

1 Short title —(1) This Act may be called the Punjab Excise Act 1914 and

(2) It extends to the whole of the Punjab

(3) It shall come into force on such date as the Local Government may by notification direct

2 Repeal of enactments —The enactments mentioned in the Schedule are repealed to the extent specified in the fourth column thereof

3 Definitions —In this Act and the rules made under it unless there is something repugnant in the subject or context —

(1) beer includes ale porter stout and all other fermented liquors made from malt

(2) to bottle means to transfer liquor from a cask or other vessel to a bottle jar flask or similar receptacle whether any process of manufacture be employed or not and bottling includes rebottling

(3) Collector includes any revenue officer in independent charge of a district and any official appointed by the Local Government to discharge throughout any specified local area the functions of a Collector under this Act

(4) Commissioner means the chief officer in charge of the revenue administration of a division

(5) "denatured" means effectually and permanently rendered unfit for human consumption,

(6) "excisable article" means and includes any liquor or intoxicating drug as defined by or under this Act;

(7) "Excise Commissioner" means the officer appointed by the Local Government under Section 9,

(8) "excise officer" means any officer or person appointed, or invested with powers, under this Act,

(9) "excise revenue" means revenue derived or derivable from any payment, duty, fee, tax, confiscation or fine, imposed or ordered under the provisions of this Act, or of any other law for the time being in force relating to liquor or intoxicating drugs but does not include a fine imposed by a court of law,

(10) "export" means to take out of the Punjab,

(11) "Financial Commissioner" shall when there are more Financial Commissioners than one, be construed as meaning one or more of the Financial Commissioners,

(12) "import" means to bring into the Punjab,

(13) "intoxicating drug" includes

(a) charas, bhang, ganja and all other preparations of the hemp plant (*cannabis sativa*) as well as all portions of the said plant from which such preparations are made. The Local Government may, by notification, declare what shall be deemed to be charas, bhang, or ganja,

(b) cocaine and all other preparations or derivatives of the coca plant (*erythroxylon coca*) and all portions of the said plant from which such preparations are made,

(c) any other intoxicating drink or substance which the Local Government may by notification specify in this behalf,

(d) every preparation or admixture of any article mentioned in clauses (a), (b) and (c) above, but does not include opium or anything which is included in opium as defined in the Opium Act, India Act I of 1878,

(14) "liquor" means intoxicating liquor, and includes all liquid consisting of or containing alcohol, also any substance which the Local Government may by notification declare to be liquor for the purposes of this Act,

(15) "magistrate" means any magistrate exercising powers not less than those of a magistrate of the second class, or any magistrate of the third class specially authorised in this behalf by the district magistrate,

(16) manufacture includes every process whether natural or artificial by which any excisable article is produced or prepared and also redistillation and every process for the rectification, reduction, flavouring, blending or colouring of liquor

(17) place includes a building, shop, tent, enclosure, booth, vehicle, vessel, boat and raft

(18) expressions referring to sale include any transfer other than by way of gift

(19) spirit means any liquor containing alcohol obtained by distillation whether denatured or not

(20) tari means fermented or unfermented juice drawn from any kind of palm tree

(21) transport means to move from one place to another within the Punjab

4 "Country liquor" and "foreign liquor" —The Local Government may, with the previous sanction of the Governor General in Council, by notification declare what for the purposes of this Act or any portion thereof shall be deemed to be country liquor and foreign liquor, provided that where the interests of any other Province may be affected, no such declaration shall be made without the previous sanction of the Governor General in Council.

5 Power of Local Government to declare limit of sale by retail and by wholesale —The Local Government may, by notification declare with respect either to the whole of the Punjab or to any local area comprised therein, and as regards purchasers generally or any specified class of purchasers, and generally or for any specified occasion, the maximum or minimum quantity or both of any excisable article which for the purposes of this Act may be sold by retail and by wholesale.

6 Power to limit application of notifications, permits, etc., made under this Act —Where under this Act any notification is made, any power conferred, any appointment made or any license, pass or permit granted, it shall be lawful to direct—

- (a) that it shall apply to the whole of the Punjab or to any specified local area or areas
- (b) that it shall apply to all or any specified excisable article or articles or classes thereof
- (c) that it shall apply to all or any class or classes of persons or officers
- (d) that it shall be in force only for some special period or occasion

7 Saving of enactments —Save as provided by the Schedule, nothing contained in this Act shall affect the provisions of the Sea Customs Act 1878, the Cantonments Act 1910 or the Indian Tariff Act 1894 or any rule or order made thereunder.

CHAPTER II

ESTABLISHMENT AND CONTROL.

8. Superintendence and control of the excise administration and excise officers. (a) Subject to the control of the Local Government and unless the Local Government shall by notification otherwise direct, the general superintendence and administration of all matters relating to excise shall vest in the Financial Commissioner

(b) Subject to the general superintendence and control of the Financial Commissioner and unless the Local Government shall by notification otherwise direct, the Commissioner shall control all other excise officers in his division

(c) Subject as aforesaid and to the control of the Commissioner and unless the Local Government shall by notification otherwise direct, the Collector shall control all other excise officers in his district

9. Excise Commissioner. The Local Government may by notification appoint an Excise Commissioner and subject to such conditions and restrictions as it may deem fit, may invest him with all or any of the powers conferred on the Financial Commissioner by this Act

10. Other classes of excise officers. (a) There shall be such other classes of excise officers as the Local Government may by notification declare and the Local Government may appoint as many persons as it deems fit to be excise officers of these classes

(b) **Their powers.** The Local Government shall by notification declare what powers under this Act shall be exercised by excise officers of each class

(c) **Mode of conferring powers.** In conferring powers under this Act the Local Government may empower persons by name or in virtue of their office or classes of officials generally by their official titles

11. Power to invest persons with special powers under this Act. The Local Government may by notification invest any person, not being an excise officer, with power to perform all or any of the functions of an excise officer under this Act, and such person shall in the exercise of these functions be deemed to be an excise officer

12. Local limits of jurisdiction. The jurisdiction of the Financial Commissioner and of the Excise Commissioner shall extend to the Punjab, the jurisdiction of Commissioners shall extend to their divisions, and the jurisdiction of Collectors and other excise officers shall, unless the Local Government shall otherwise direct, extend to the districts in which they are for the time being employed

13 Delegation —(a) The Local Government may by notification delegate to the Financial Commissioner or Commissioner all or any of its powers under this Act except the powers conferred by Sections 14 21 22 31 56 and 58 of this Act

(b) The Local Government may by notification permit the delegation by the Financial Commissioner Commissioner or Collector to any person or class of persons specified in such notification of any powers conferred by this Act or exercised in respect of excise revenue under any Act for the time being in force

14 Appeal —An appeal shall lie from an original or appellate order of an excise officer in such cases or classes of cases and to such authority as the Local Government shall by notification declare

15 Revision —(a) The Financial Commissioner may at any time revise any order passed by any excise officer subordinate to him

(b) A Commissioner or Collector may call for the record of any case pending before or disposed of by any excise officer subordinate to him and if he is of opinion that the proceedings taken or order made should be modified or reversed he shall report the case with his opinion thereon for the orders of the Financial Commissioner

Provided that the Financial Commissioner shall not under this section pass an order revising or modifying any proceeding or order of a subordinate excise officer and affecting any person without giving such person an opportunity of being heard

CHAPTER III

IMPORT, EXPORT AND TRANSPORT

16 No excisable article shall be imported exported or transported except —

(a) after payment of any duty of customs or excise to which it may be liable or execution of a bond for such payment and

(b) in compliance with such conditions as the Local Government may impose

17 Power of Local Government to prohibit import, export and transport of excisable articles —The Local Government may by notification —

(a) prohibit the import or export of any excisable article into or from the Punjab or any part thereof or

(b) prohibit the transport of any excisable article

Provided that where the interests of any other Province may be affected no notification shall be issued under clause (a) without the previous sanction of the Governor-General in Council

18. Passes necessary for import, export, and transport. Except as otherwise provided by any rule made under this Act, no excisable article exceeding such quantity as the Local Government may prescribe by notification shall be imported, exported or transported except under a pass issued under the provisions of the next following section

Provided that in the case of duty-paid foreign liquor such passes shall be dispensed with, unless the Local Government shall by notification otherwise direct

Provided, further, that on such conditions as may be determined by the Financial Commissioner a pass granted under the excise law in force in another province may be deemed to be a pass granted under this Act

19. Grant of passes for import, export and transport. Passes for the import, export or transport of excisable articles may be granted by the Collector

Provided that passes for the import and export of such excisable articles as the Financial Commissioner may from time to time determine shall be granted only by the Financial Commissioner

CHAPTER IV

MANUFACTURE, POSSESSION AND SALE.

A Manufacture

20. Manufacture of excisable articles prohibited except under the provisions of this Act. (1) (a) No excisable article shall be manufactured or collected,

(b) No hemp plant or coca plant shall be cultivated,

(c) No tari-producing tree shall be tapped,

(d) No tari shall be drawn from any tree, and

(e) No person shall use, keep or have in his possession any materials, still, utensil, implement or apparatus whatsoever for the purpose of manufacturing any excisable article other than tari; except under the authority and subject to the terms and conditions of a license granted in that behalf by the Collector

(2) No distillery or brewery shall be constructed or worked except under the authority and subject to the terms and conditions of a license granted in that behalf by the Financial Commissioner under section 21

21 Establishment or license of distilleries and breweries —
The Financial Commissioner subject to such restrictions or conditions as the Local Government may impose may—

- (a) establish a distillery in which spirit may be manufactured under a license granted under section 20
- (b) discontinue any distillery so established
- (c) license the construction and working of a distillery or brewery
- (d) make rules regarding—
 - (1) the granting of licenses for distilleries stills or breweries
 - (2) the security to be deposited by the licensee of a distillery or brewery
 - (3) the period for which the license shall be granted;
 - (4) the inspection and examination of such distillery or brewery and the warehouses connected therewith and of the spirit or fermented liquor made and stored therein
 - (5) the management and working of the distillery or brewery
 - (6) the form of accounts to be maintained and the returns to be submitted by the licensee
 - (7) the upkeep of buildings and plant
 - (8) the size and description of stills and other plant
 - (9) the manufacture storing and passing out of spirit and the contents of passes
 - (10) the prices to be charged by the licensee
 - (11) any other matters connected with the working of distilleries or breweries

22 Establishment or license of warehouses —The Financial Commissioner subject to such restrictions or conditions as the Local Government may impose may—

- (a) establish or license a warehouse wherein any excisable article may be deposited and kept without payment of duty
- (b) discontinue any warehouse so established

23 Removal of excisable article from distillery, etc —No excisable article shall be removed from any distillery brewery warehouse or other place of storage established or licensed under this Act unless the duty (if any) imposed under section 31 has been paid or a bond has been executed for the payment thereof

B Possession

24. Possession of excisable articles. (1) No person shall have in his possession any quantity of any excisable article in excess of such quantity as the Local Government has, under section 5, declared to be the limit of retail sale, except under the authority and in accordance with the terms and conditions of

(a) a license for the manufacture, sale or supply of such article, or

(b) in the case of intoxicating drugs, a license for the cultivation or collection of the plants from which such drugs were produced, or

(c) a permit granted by the Collector in that behalf

(2) **Exceptions.** Sub-section (1) shall not apply to

(a) any excisable article in the possession of any excise officer, common carrier or warehouseman as such, or

(b) any foreign liquor which has been purchased by any person for his *bona fide* private consumption

(3) A licensed vendor shall not have in his possession at any place, other than that authorized by his license, any quantity of any excisable article in excess of such quantity as the Local Government has under section 5 declared to be the limit of sale by retail, except under a permit granted by the Collector in that behalf

(4) **Prohibition and restriction of possession of excisable articles in certain cases** Notwithstanding anything contained in the foregoing sub-sections, the Local Government may by notification prohibit the possession of any excisable article, or restrict such possession by such conditions as it may prescribe

25. Prohibition of possession of excisable article, unlawfully manufactured, imported, etc. No person shall have in his possession any quantity of any excisable article, knowing the same to have been unlawfully imported, transported, manufactured, cultivated or collected, or knowing the prescribed duty not to have been paid thereon

C Sale

26. Sale of excisable articles. No liquor shall be bottled for sale and no excisable article shall be sold, except under the authority and subject to the terms and conditions of a license granted in that behalf, provided that

(1) a person licensed under section 20 to cultivate the hemp or coca plant may sell without a license those portions of the plant from which any intoxicating drug can be manufactured to any person licensed

under this Act to deal in the same or to any officer to whom the Financial Commissioner may appoint in this behalf

- (2) a person having the right to the tari drawn from any tree may sell the same without a license to a person licensed to manufacture or sell tari under this Act
- (3) on such conditions as the Financial Commissioner may determine a license for sale under the excise law for the time being in force in other parts of British India may be deemed to be a license granted in that behalf under this Act
- (4) nothing in this section applies to the sale of any foreign liquor lawfully procured by any person for his private use and sold by him or on his behalf or on behalf of his representatives in interest upon his quitting a station or after his decease

27 Grant of lease of manufacture etc —(1) The Local Government may lease to any person on such conditions and for such period as it may deem fit the right—

- (i) of manufacturing or of supplying by wholesale or of both or
- (ii) of selling by wholesale or by retail or
- (iii) of manufacturing or of supplying by wholesale or of both and of selling by retail any country liquor or intoxicating drug within any specified local area

(2) The Collector shall grant to a lessee under sub section (1) a license in the term of his lease and when there is no condition in the lease which prohibits sub letting may on the application of the lessee grant a license to any sub lessee approved by the Collector

28 Manufacture and sale of liquor in military cantonments — Within the limits of any military cantonment and within such distance from those limits as the Local Government in any case may prescribe no license for the manufacture or sale of liquor and no lease of the retail vend of liquor such as is described in section 27 shall be granted unless with the consent of the Commanding Officer

29 Prohibition of sale to persons under the age of eighteen years —No licensed vendor and no person in the employ of such vendor or acting on his behalf shall sell or deliver any liquor or intoxicating drug to any person apparently under the age of eighteen years whether for consumption by such person or by another person and whether for consumption on or off the premises of such vendor

30. Prohibition of employment of children under the age of sixteen years and of women. (1) No person who is licensed to sell foreign liquor or country spirit for consumption on his premises shall, during the hours in which such premises are kept open for business, employ or permit to be employed, either with or without remuneration, any child under the age of sixteen years in any part of such premises in which such liquor or spirit is consumed by the public

(2) No person who is licensed to sell foreign liquor or country spirit for consumption on his premises shall, without the previous permission in writing of the Collector, during the hours in which such premises are kept open for business, employ or permit to be employed, either with or without remuneration, any woman in any part of such premises in which liquor is consumed by the public

(3) Every permission granted under sub-section (2) shall be endorsed on the license, and may be modified or withdrawn

CHAPTER V

DUTIES AND FEES.

31. Duty on excisable articles. A duty, at such rate or rates as the Local Government shall direct, may be imposed, either generally or for any specified local area, on any excisable article

- (a) imported, exported or transported in accordance with the provisions of section 16, or
- (b) manufactured or cultivated under any license granted under section 20, or
- (c) manufactured in any distillery established, or any distillery or brewery licensed under section 21

Provided as follows

- (i) duty shall not be so imposed on any article which has been imported into British India and was liable on importation to duty under the Indian Tariff Act, 1894, or the Sea Customs Act, 1878,
- (ii) the duty on denatured spirit or beer manufactured in India shall, unless the Local Government with the previous sanction of the Governor-General in Council, otherwise directs, be equal to the duty to which denatured spirit or beer respectively imported into British India by sea is liable under the Indian Tariff Act, 1894, or any other law for the time being in force relating to the duties or customs on goods imported into British India

Explanation—Duty may be imposed under this section at different rates according to the places to which any excisable article is to be removed for consumption or according to the varying strengths and quality of such article

32 Manner in which duty may be levied—Subject to such rules regulating the time place and manner as the Financial Commissioner may prescribe such duty shall be levied rateably on the quantity of excisable article imported exported transported collected or manufactured in or issued from a distillery brewery or warehouse

Provided that duty may be levied—

- (a) on intoxicating drugs by an acreage rate levied on the cultivation of the hemp or coca plant or by a rate charged on the quantity collected
- (b) on spirit or beer manufactured in any distillery established or any distillery or brewery licensed under this Act in accordance with such scale of equivalents calculated on the quantity of materials used or by the degree of attenuation of the wash or wort as the case may be as the Local Government may prescribe
- (c) on tar by a tax on each tree from which the tar is drawn

Provided further that where payment is made upon issue of an excisable article for sale from a warehouse established or licensed under section 22 (a) it shall be made—

- (a) if the Local Government by notification so directs at the rate of duty which was in force at the date of import of that article or
- (b) in the absence of such direction by the Local Government at the rate of duty which is in force on that article on the date when it is issued from the warehouse

33 Payment for grant of leases—Instead of or in addition to any duty leviable under this chapter the Local Government may accept payment of a sum in consideration of the lease of any right under section 27

CHAPTER VI

LICENSES, PERMITS AND PASSES

34 Fees for terms, conditions and form of, and duration of, licenses, permits and passes—(1) Every license permit or pass granted under this Act shall be granted—

- (a) on payment of such fees if any,

- (b) subject to such restrictions and on such conditions,
- (c) in such form and containing such particulars,
- (d) for such period,

as the Financial Commissioner may direct

(2) **Security.** Any authority granting a license under this Act may require the licensee to give such security for the observance of the terms of his license, or to make such deposit in lieu of security, as such authority may think fit

35. Grant of licenses for sale. (1) Subject to the rules made by the Financial Commissioner under the powers conferred by this Act, the Collector may grant licenses for the sale of any excisable article within his district

(2) **Ascertainment of public opinion** Before any license is granted in any year for the retail sale of liquor for consumption on any premises which have not been so licensed in the preceding year, the Collector shall take such measures, in accordance with rules to be made by the Local Government in this behalf as may best enable him to ascertain local public opinion in regard to the licensing of such premises

(3) A license for sale in more than one district of the Punjab shall be granted by the Financial Commissioner only

36 Power to cancel or suspend licenses, etc. Subject to such restrictions as the Local Government may prescribe, the authority granting any license, permit or pass under this Act may cancel or suspend it

- (a) if it is transferred or sublet by the holder thereof without the permission of the said authority, or
- (b) if any duty or fee payable by the holder thereof be not duly paid, or
- (c) in the event of any breach by the holder of such license, permit or pass or by his servants, or by any one acting on his behalf with his express or implied permission of any of the terms or conditions of such license, permit or pass, or
- (d) if the holder thereof is convicted of any offence punishable under this Act or any other law for the time being in force relating to revenue, or of any cognizable and non-bailable offence, or of any offence punishable under the Merchandise Marks Act, 1889, or of any offence punishable under sections 482 to 489 (both inclusive) of the Indian Penal Code, or
- (e) if the holder thereof is punished for any offence referred to in clause (8) of section 167 of the Sea Customs Act, 1878, or

(f) where a license permit or pass has been granted on the application of the grantee of a lease under this Act on the requisition in writing of such grantee or

(g) at will if the conditions of the license or permit provide for such cancellation or suspension

37 Power to cancel any other license—When a license permit or pass held by any person is cancelled under clause (a) (b) (c) (d) or (e) of section 36 the authority aforesaid may cancel any other license permit or pass granted to such person within the same district under this Act or under any other law for the time being in force relating to excise revenue or under the Opium Act 1878 and the Financial Commissioner may cancel any such license permit or pass granted to such person in any district to which this Act applies

38 Power to recover fee—In the case of cancellation or suspension of a license under clause (a) (b) (c) (d) or (e) of section 36 the fee payable for the balance of the period for which any license would have been current but for such cancellation or suspension may be recovered from the ex licensee as excise revenue

39 Power of Collector to take grants under management or to resell—If any holder of a license granted under this Act or any person to whom a lease has been granted under section 27 makes default in complying with any condition imposed upon him by such license or lease the Collector may take the grant under management at the risk of the person who has so defaulted or may resell it and recover in the manner laid down in section 60 of this Act any deficiency in price and all expenses of such resale

40 No compensation or refund claimable for cancellation or suspension of license, etc., under this section—When a license permit or pass is cancelled or suspended under clause (a) (b) (c) (d) or (e) of section 36 or under section 37 the holder shall not be entitled to any compensation for its cancellation or suspension nor to the refund of any fee paid or deposit made in respect thereof

41 Powers to withdraw licenses—(1) Whenever the authority which granted a license permit or pass under this Act considers that such license permit or pass should be withdrawn for any cause other than those specified in section 36 it may, on remitting a sum equal to the amount of the fees payable in respect thereof for fifteen days withdraw the license either—

(a) on the expiration of fifteen days notice in writing of its intention to do so or

(b) forthwith without notice

(2) **Compensation in the case of withdrawal**—If any license permit or pass be withdrawn under clause (b) of sub-section (1)

in addition to the sum remitted as aforesaid, the to the licensee such further sum (if any) by way of compensation as the Financial Commissioner may direct

(3) **Refund of fee or deposit.** When a license is withdrawn under this section, any fee paid in advance made by the licensee in respect thereof shall be refunded after deducting the amount (if any) due to Government

42. Technical irregularities in license, etc. (1) A license, permit or pass granted under this Act shall be deemed to be valid notwithstanding any technical defect, irregularity or omission in the license or in any proceedings taken prior to the grant thereof

(2) The decision of the Financial Commissioner as to whether there is a technical defect, irregularity or omission shall be final

43. No claim in consequence of refusal to renew. No person to whom a license, permit or pass has been granted shall be entitled to claim any renewal of the license, permit or pass. No claim for damages or otherwise in consequence of refusal to renew a license, permit or pass on the expiration of the period for which it remains in force

44. Surrender of license. (1) No holder of a license under this Act to sell an excisable article, shall surrender the license except on the expiration of one month's notice given by him to the Collector of his intention to do so and on payment of the fee payable for the whole period for which it would have been current if not surrendered

Provided that, if the Collector is satisfied that there is a reason for surrendering the license, he may remit the whole or part thereof the sum so payable on surrender or any part thereof

(2) Sub-section (1) shall not apply in the case of a license granted under section 27 (2)

Explanation—The words "holder of a license" as used in this section shall include a person whose tender or bid for a license has been accepted, but who has not actually received the license

CHAPTER VII

POWERS AND DUTIES OF OFFICERS,

45. Power to enter and inspect places of sale. Any excise officer not below such rank as may be prescribed by the Government may

- (a) enter and inspect, at any time by day or night, any place in which any licensed manufacturer carries on the manufacture of or stores any excisable article

- (b) enter and inspect at any time within the hours during which sale is permitted and at any other time during which the same may be open any place in which any excisable article is kept for sale by any person holding a license under this Act
- (c) examine accounts and registers test measure or weigh any materials stills utensils implements apparatus or excisable article found in that place
- (d) seize any accounts registers measures weights or testing instruments which he has reason to believe to be false

46 Powers of excise officers to investigate offences punishable under this Act—(1) The Local Government may by notification invest any excise officer not below the rank of sub-inspector with power to investigate any offence punishable under this Act committed within the limits of the area in which the officer exercises jurisdiction

(2) Every officer so empowered may within those limits exercise the same powers in respect of such investigation as an officer in charge of a police station may exercise in a cognizable case under the provisions of Chapter XIV of the Code of Criminal Procedure 1898

47 Powers of arrest, seizure and detention—Any officer of the excise police salt or land revenue department not below such rank and subject to such restrictions as the Local Government may prescribe and any other person duly empowered by notification by the Local Government in this behalf may arrest without warrant any person found committing an offence punishable under section 61 or section 63 and may seize and detain any excisable or other article which he has reason to believe to be liable to confiscation under this Act or other law for the time being in force relating to excise revenue and may detain and search any person upon whom and any vessel raft vehicle animal package receptacle or covering in or upon which he may have reasonable cause to suspect any such article to be

48 Power of magistrate to issue warrant for search or arrest—A magistrate having reason to believe that an offence under section 61 or 63 has been or is being or is likely to be committed may—

- (a) issue a warrant for the search of any place in which he has reason to believe that any excisable article still utensil implement apparatus or materials in respect of which such offence has been or is being or is likely to be committed are kept or concealed and
- (b) issue a warrant for the arrest of any person whom he has reason to believe to have been or to be or to be

in addition to the sum remitted as aforesaid, there shall be paid to the licensee such further sum (if any) by way of compensation as the Financial Commissioner may direct.

(3) **Refund of fee or deposit.** When a license, permit or pass is withdrawn under this section, any fee paid in advance or deposit made by the licensee in respect thereof shall be refunded to him, after deducting the amount (if any) due to Government.

42. Technical irregularities in license, etc. (1) No license, permit or pass granted under this Act shall be deemed to be invalid by reason merely of any technical defect, irregularity or omission in the license or in any proceedings taken prior to the grant thereof.

(2) The decision of the Financial Commissioner as to what is a technical defect, irregularity or omission shall be final.

43 No claim in consequence of refusal to renew a license, etc. No person to whom a license, permit or pass may have been granted shall be entitled to claim any renewal thereof and no claim shall lie for damages or otherwise in consequence of any refusal to renew a license, permit or pass on the expiry of the period for which it remains in force.

44 Surrender of license. (1) No holder of a license granted under this Act to sell an excisable article, shall surrender his license except on the expiration of one month's notice in writing given by him to the Collector of his intention to surrender the same and on payment of the fee payable for the license for the whole period for which it would have been current but for the surrender.

Provided that, if the Collector is satisfied that there is sufficient reason for surrendering the license, he may remit to the holder thereof the sum so payable on surrender or any portion thereof.

(2) Sub-section (1) shall not apply in the case of any license granted under section 27 (2).

Explanation —The words "holder of a license" as used in this section include a person whose tender or bid for a license has been accepted, although he may not actually have received the license.

CHAPTER VII

POWERS AND DUTIES OF OFFICERS, ETC.

45. Power to enter and inspect places of manufacture and sale. Any excise officer not below such rank as the Local Government may prescribe may

- (a) enter and inspect, at any time by day or by night, any place in which any licensed manufacturer carries on the manufacture of or stores any excisable article.

- (b) enter and inspect at any time within the hours during which sale is permitted and at any other time during which the same may be open any place in which any excisable article is kept for sale by any person holding a license under this Act
- (c) examine accounts and registers test measure or weigh any materials stills utensils implements apparatus or excisable article found in that place
- (d) seize any accounts registers measures weights or testing instruments which he has reason to believe to be false

46 Powers of excise officers to investigate offences punishable under this Act—(1) The Local Government may by notification invest any excise officer not below the rank of sub-inspector with power to investigate any offence punishable under this Act committed within the limits of the area in which the officer exercises jurisdiction

(2) Every officer so empowered may within those limits exercise the same powers in respect of such investigation as an officer in charge of a police station may exercise in a cognizable case under the provisions of Chapter XIV of the Code of Criminal Procedure 1899

47 Powers of arrest, seizure and detention—Any officer of the excise police or land revenue department not below such rank and subject to such restrictions as the Local Government may prescribe and any other person duly empowered by notification by the Local Government in this behalf may arrest without warrant any person found committing an offence punishable under section 61 or section 63 and may seize and detain any excisable or other article which he has reason to believe to be liable to confiscation under this Act or other law for the time being in force relating to excise revenue and may detain and search any person upon whom and any vessel raft vehicle animal package receptacle or covering in or upon which he may have reasonable cause to suspect any such article to be

48 Power of magistrate to issue warrant for search or arrest—A magistrate having reason to believe that an offence under section 61 or 63 has been or is being or is likely to be committed may—

- (a) issue a warrant for the search of any place in which he has reason to believe that any excisable article still utensil implement apparatus or materials in respect of which such offence has been or is being or is likely to be committed are kept or concealed and
- (b) issue a warrant for the arrest of any person whom he has reason to believe to have been to be or to be

likely to be engaged in the commission of any such offence

49. Power of excise officer to search without warrant. (1)

Whenever any excise officer not below such rank as the Local Government may by notification prescribe, has reason to believe that an offence punishable under section 61, section 62, section 63, or section 64, has been, is being, or is likely to be committed in any place and that a search-warrant cannot be obtained without affording the offender an opportunity of escape or of concealing evidence of the offence he may, at any time, by day or night, enter and search such place

(2) Further powers of seizure, detention, search and arrest.

Every excise officer as aforesaid may seize anything found in such place which he has reason to believe to be liable to confiscation under this Act, and may detain and search and, if he thinks proper, arrest any person found in such place whom he has reason to believe to be guilty of such offence as aforesaid

50. Procedure relating to arrests, searches, etc. Save as in this Act otherwise expressly provided, the provisions of the Code of Criminal Procedure, 1898, relating to arrests, detentions in custody, searches, summonses, warrants of arrest, search-warrants, production of persons arrested and investigation of offence shall be held to be applicable to all action taken in these respects under this Act

Provided that

(1) any offence under this Act may be investigated by an officer empowered under section 46 without the order of a magistrate;

(2) whenever an excise officer below the rank of Collector makes any arrest, seizure or search he shall within twenty-four hours thereafter make a full report of all the particulars of the arrest, seizure or search to his immediate official superior, and shall, unless bail be accepted under section 73, take or send the person arrested, or the article seized, with all convenient despatch to a magistrate for trial or adjudication

51. Police to aid excise officers. All Police officers are required to aid the excise officers in the due execution of this Act, upon request made by such excise officers

52. Duty of land-holders and others to give information. (a) Every owner or occupier of land and the agent of any owner or occupier of land, on which

(b) Every lambardar, village headman, village accountant, village watchman, village policeman, and every officer employed

in the collection of revenue or rent of land on the part of Government or the Court of Wards in whose village—

there shall be any manufacture or illegal import or collection of any excisable article not licensed under this Act or any unlawful cultivation of any plants from which an intoxicating drug can be produced shall be bound in the absence of reasonable excuse to give notice of the same to a magistrate or to an officer of the excise police or land revenue department as soon as the fact comes to his knowledge

53 Duty of officer in charge of police station to take charge of articles seized—Every officer in charge of a police station shall take charge of and keep in safe custody pending the orders of a magistrate or of the Collector or of an officer empowered under section 16 (1) to investigate the case all articles seized under this Act which may be delivered to him and shall allow any excise officer who may accompany such articles to the police station or may be deputed for the purpose by his superior officer to affix his seal to the articles and to take samples of and from them. All samples so taken shall also be sealed with the seal of the officer in charge of the police station

54 Power to close shops for the sake of public peace—(1) The District Magistrate or a Sub Divisional Magistrate by notice in writing to the licensee may require that any shop in which any excisable article is sold shall be closed at such times or for such period as he may think necessary for the preservation of the public peace

(2) If a riot or unlawful assembly is apprehended or occurs in the vicinity of any such shop a magistrate of any class may require such shop to be kept closed for such period as he may think necessary

Provided that where any such riot or unlawful assembly occurs the licensee shall in the absence of a magistrate close his shop without any order

(3) When any Sub Divisional Magistrate makes a direction under sub section (1) or any magistrate makes a direction under sub section (2) he shall forthwith inform the Collector of his action and his reasons therefor

CHAPTER VIII

GENERAL PROVISIONS

55 Measures, weights and testing instruments—Every person who manufactures or sells any excisable article under a license granted under this Act shall be bound—

(a) to supply himself with such measures weights and instruments as the Financial Commissioner may prescribe and to keep the same in good condition and

- (b) on the requisition of any excise officer duly empowered by the Collector in that behalf, at any time to measure, weigh or test any excisable article in his possession in such manner as the said excise officer may require

56. Power of Local Government to exempt excisable articles from the provisions of the Act. The Local Government may, by notification, either wholly or partially and subject to such conditions as it may think fit to prescribe, exempt any excisable article from all or any of the provisions of this Act

57. Bar of certain suits. No suit shall lie in any civil court against the Secretary of State for India in Council or any officer or person for damages for any act in good faith done, or ordered to be done, in pursuance of this Act or of any other law for the time being in force relating to the excise revenue

58. Powers of Local Government to make rules. (1) The Local Government may, by notification make rules for the purpose of carrying out the provisions of this Act or any other law for the time being in force relating to excise revenue

(2) In particular, and without prejudice to the generality of the foregoing provision, the Local Government may make rules

- (a) prescribing the duties of excise officers,
- (b) regulating the delegation of any powers by the Financial Commissioner, Commissioner or Collector under Section 13 clause (b),
- (c) prescribing the time and manner of presenting, and the procedure for dealing with appeals from orders of excise officers,
- (d) regulating the import, export, transport or possession of any excisable article,
- (e) regulating the periods and localities for which, and the persons, or classes of persons, to whom, licenses, permits and passes for the vend by wholesale or by retail of any excisable article may be granted and regulating the number of such licenses which may be granted in any local area,
- (f) prescribing the procedure to be followed and the matters to be ascertained before any license is granted for the retail vend of liquor for consumption on the premises,
- (g) for the prohibition of the sale of any excisable article to any person or class of persons,
- (h) regulating the power of excise officers to summon witnesses from a distance,

- (i) regulating the grant of expenses to witnesses and compensation to persons charged with offences under this Act and subsequently released, discharged or acquitted
- (j) for the prohibition of the employment by a license holder of any person or class of persons to assist in his business in any capacity what oever
- (k) for the prevention of drunkenness gambling and disorderly conduct in or near any licenced premises and the meeting or remaining of persons of bad character in such premises

(3) **Previous publication of rules** —The power conferred by this section of making rules is subject to the condition that the rules be made after previous publication

Provided that any such rules may be made without previous publication if the Local Government consider that they should be brought into force at once

59 Powers of Financial Commissioner to make rules —The Financial Commissioner may by notification make rules—

- (a) regulating the manufacture supply storage or sale of any excisable article including—
 - (i) the character erection alteration repair inspection supervision management and control of any place for the manufacture supply storage or sale of such article and the fittings implements apparatus and registers to be maintained therein
 - (ii) the cultivation of the hemp or coca plant and the collection of spontaneous growth of such plant and the preparation of any intoxicating drug
 - (iii) the tapping or drawing of tar from any tar producing tree
- (b) regulating the bottling of liquor for purposes of sale
- (c) regulating the deposit of any excisable article in a warehouse and the removal of any excisable article from any warehouse or from any distillery or brewery
- (d) prescribing the scale of fees or the manner of fixing the fees payable in respect of any license permit or pass or in respect of the storing of any excisable article
- (e) regulating the time place and manner of payment of any duty or fee
- (f) prescribing the authority by the restrictions under and the conditions on which any license permit or pass

may be granted, including provision for the following matters

- (i) the prohibition of the admixture with any excisable article of any substance deemed to be noxious or objectionable,
- (ii) the regulation or prohibition of the reduction of liquor by a licensed manufacturer or licensed vendor from a higher to a lower strength,
- (iii) the fixing of the strength, or price below which any excisable article shall not be sold, supplied or possessed,
- (iv) the prohibition of sale of any excisable article except for cash,
- (v) the fixing of the days and hours during which any licensed premises may or may not be kept open, and the closure of such premises on special occasions,
- (vi) the specification of the nature of the premises in which any excisable article may be sold, and the notices to be exposed at such premises,
- (vii) the form of the accounts to be maintained and the returns to be submitted by license-holders, and
- (viii) the prohibition or regulation of the transfer of licenses,
- (g) (i) declaring the process by which spirit shall be denatured,
- (ii) for causing spirit to be denatured through the agency or under the supervision of its own officers;
- (iii) for ascertaining whether such spirit has been denatured,
- (h) providing for the destruction or other disposal of any excisable article deemed to be unfit for use,
- (i) regulating the disposal of confiscated articles,
- (j) prescribing the amount of security to be deposited by holders of leases, licenses, permits or passes for the performance of the conditions of the same

60. Recovery of dues. (1) The following monies, namely,

- (a) all excise revenue,
- (b) any loss that may accrue, when in consequence of default a grant has been taken under management by the Collector or has been resold by him under section 39, and
- (c) all amounts due to Government by any person on account of any contract relating to the excise revenue,

may be recovered from the person primarily liable to pay the same or from his surety (if any) by distress and sale of his moveable property or by any other process for the recovery of arrears of land revenue due from land holders or from farmers of land or their sureties

(2) When a grant has been taken under management by the Collector or has been resold by him under section 39 the Collector may recover in any manner authorized by sub section (1) any money due to the defaulter by any lessee or assignee

(3) In the event of default by any person licensed or holding a lease under this Act all his distillery brewery warehouse or shop premises fittings or apparatus and all stocks of excisable articles or materials for manufacture of the same held in or upon any distillery brewery warehouse or shop premises shall be liable to be attached in satisfaction of any claim for excise revenue or in respect of losses incurred by Government through such default and to be sold to satisfy such claim which shall be a first charge upon the sale proceeds

CHAPTER IV

OFFENCES AND PENALTIES

61 Penalty for unlawful import, export, transport, manufacture, possession, etc.—(1) Whoever in contravention of any section of this Act or of any rule notification issued or given thereunder or order made of any license permit or pass granted under this Act—

- (a) imports exports transports manufactures collects or possesses any excisable article or
- (b) constructs or works any distillery or brewery or
- (c) uses keeps or has in his possession any materials still utensil implement or apparatus whatsoever for the purpose of manufacturing any excisable article other than tari

shall be punishable for every such offence with imprisonment for a term which may extend to two years or with fine which may extend to two thousand rupees or with both

(2) Penalty for unlawful import, export, transport, manufacture, possession, sale, etc.—Whosoever in contravention of any section other than sections 29 and 30 of this Act or of any rule notification issued or given thereunder or order made or of any license permit or pass granted under this Act—

- (a) sells any excisable article or
- (b) cultivates the hemp or coca plant or

(c) removes any excisable article from any distillery, brewery or warehouse established or licensed under this Act, or

(d) bottles any liquor for the purposes of sale, or

(e) taps or draws tar from any tar-producing tree,

shall be punishable with imprisonment for a term which may extend to one year or with fine which may extend to two thousand rupees or with both

Punishment to juvenile offenders under the Punjab Excise Act (I of 1914) as applied to the Delhi Province may be awarded in accordance with the provisions of the Whipping Act (IV of 1909) read with Government of India, Home Department, Notification No 1650, dated the 27th September 1920

62 Penalty for unlawful selling to persons under eighteen, or employing children or women. If any licensed vendor, or any person in his employ or acting on his behalf

(a) in contravention of section 29 sells or delivers any liquor or intoxicating drug to any person apparently under the age of eighteen years, or

(b) in contravention of section 30, employs or permits to be employed on any part of his licensed premises referred to in that section any child under the age of sixteen years or woman, or

(c) sells any excisable article to a person who is drunk or intoxicated, or

(d) permits drunkenness, intoxication, disorderly conduct or gaming on the licensed premises of such licensed vendor, or

(e) permits any person whom he knows or has reason to believe to have been convicted of any non-bailable offence or any reputed prostitute to frequent his licensed premises, whether for the purposes of crime or prostitution or not,

he shall in addition to any other penalty to which he may be liable be punishable with a fine which may extend to five hundred rupees

When any licensed vendor or any person in his employ or acting on his behalf is charged with permitting drunkenness or intoxication on the licensed premises of such vendor, and it is proved that any person was drunk or intoxicated on such premises, it shall lie on the person charged to prove that the licensed vendor or the person employed by him or acting on his behalf took all reasonable steps for preventing drunkenness or intoxication on such premises

63 Penalty for attempting to render denatured spirit fit for human consumption—Whoever attempts to render fit for human consumption any spirit whether manufactured in British India or not which has been denatured or has in his possession any spirit in respect of which he knows or has reason to believe that any such attempt has been made shall be punished with imprisonment for a term which may extend to three months or with fine which may extend to one thousand rupees or with both

64 Penalty for fraud by licensed manufacturer or vendor or his servant—If any licensed manufacturer or licensed vendor or any person in his employ or acting on his behalf—

(a) sells or keeps or exposes for sale as foreign liquor any liquor which he knows or has reason to believe to have been manufactured from rectified spirit or country liquor or

(b) marks any bottle case package or other receptacle containing liquor so manufactured from rectified spirit or country liquor or the cork of any such bottle or deals with any bottle case package or other receptacle containing such liquor with the intention of causing it to be believed that such bottle case package or other receptacle contains foreign liquor

he shall be punishable with imprisonment for a term which may extend to three months or with fine which may extend to five hundred rupees or with both

65 Penalty for certain acts by licensee or his servant—Whoever being the holder of a license permit or pass granted under this Act or being in the employ of such holder or acting on his behalf—

(a) fails wilfully to produce such license permit or pass on the demand of any excise officer or of any other officer duly empowered to make such demand or

(b) in any case not provided for in section 6 wilfully contravenes any rule made under section 28 or section 29 or

(c) wilfully does or omits to do anything in breach of any of the conditions of the license permit or pass not otherwise provided for in this Act

shall be punishable in case (a) with fine which may extend to two hundred rupees and in case (b) or case (c) with fine which may extend to five hundred rupees

66 Penalty for consumption in chemist's shop, etc—(1) If any chemist druggist apothecary or keeper of a dispensary allows any excisable article which has not been *bona fide* medicated for medicinal purposes to be consumed on his business premises by

any person not employed in his business, he shall be punishable with imprisonment for a term which may extend to three months, or with fine which may extend to one thousand rupees, or with both

(2) If any person not employed as aforesaid consumes any such excisable article on such premises, he shall be punishable with a fine which may extend to two hundred rupees

67. Manufacture, sale or possession by one person on account of another. (1) When any excisable article has been manufactured or sold or is possessed by any person on account of any other person and such other person knows or has reason to believe that such manufacture or sale was, or that such possession is, on his account, the article shall for the purposes of this Act be deemed to have been manufactured or sold by or to be in the possession of such other person

(2) Nothing in sub-section (1) shall absolve any person who manufactures, sells or has possession of an excisable article on account of another person from liability to any punishment under this Act for the unlawful manufacture, sale or possession of such article

68. Penalty for offences not otherwise provided for. Whoever is guilty of any act or intentional omission in contravention of any of the provisions of this Act, or of any rule, notification or order made, issued or given thereunder, and not otherwise provided for in this Act, shall be punishable for every such act or omission with a fine which may extend to two hundred rupees

69. Attempt to commit offences punishable under the Act. Whoever attempts to commit or abets any offence punishable under this Act shall be liable to the punishment provided for the offence

70. Penalty for excise officer making vexatious search, etc.
If an excise officer

- (a) vexatiously and unnecessarily enters or searches, or causes to be entered or searched any place under colour of exercising any power conferred by this Act, or
- (b) vexatiously and unnecessarily seizes the moveable property of any person on the pretence of seizing or searching for any article liable to confiscation under this Act, or
- (c) vexatiously and unnecessarily searches, arrests or detains any person, or
- (d) without lawful excuse ceases or refuses to perform or withdraws himself from the duties of his office unless

expressly allowed to do so in writing by the Collector or unless he shall have given to his immediate superior officer two months notice in writing of his intention to do so

he shall be liable to imprisonment for a term which may extend to three months or with fine which may extend to five hundred rupees or with both

71 Report by investigating officer for institution of proceedings—If on an investigation by an excise officer empowered under section 46 sub section (1) it appears that there is sufficient evidence to justify the prosecution of the accused the investigating officer unless he submits the case for the orders of the Collector under section 80 shall submit a report (which shall for the purposes of section 190 of the Code of Criminal Procedure 1898 be deemed to be a police report) to a magistrate having jurisdiction to enquire into or try the case and empowered to take cognizance of offences on police reports

72 Offences to be bailable—All offences punishable under this Act shall be bailable within the meaning of the Code of Criminal Procedure 1898

73 Security for appearance in case of arrest without warrant—
(1) The Local Government may empower any excise officer to grant bail notwithstanding that such officer is not empowered under section 46

(2) When a person is arrested under this Act otherwise than on warrant by a person or officer who is not empowered to grant bail he shall be produced before or forwarded to—

(a) the nearest excise officer empowered to grant bail or

(b) the nearest officer in charge of a police station

whoever is nearer

(3) Whenever any person arrested under this Act otherwise than on a warrant is prepared to give bail and is arrested by or produced in accordance with sub section (2) before an officer empowered to grant bail he shall be released upon bail or at the discretion of the officer releasing him on his own bond

(4) The provisions of sections 499 to 503 513 514 and 515 of the Code of Criminal Procedure 1898 shall apply so far as may be in every case in which bail is accepted or a bond taken under this section

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75 Cognizance of offences—(1) No magistrate shall take cognizance of an offence punishable—

(a) under section 61 or section 66 except on his own knowledge or suspicion or on the complaint or report of an excise officer or

(b) under section 62, section 63, section 64, section 65, section 68 or section 70, except on the complaint or report of the Collector or an excise officer authorised by him in that behalf

(2) Except with the special sanction of the Local Government, no magistrate shall take cognizance of any offence punishable under this Act, unless the prosecution is instituted within a year after the date on which the offence is alleged to have been committed

76. Presumption as to commission of offence in certain cases

Whenever any person is found in possession of

(a) any still, utensil, implement or apparatus whatsoever or any part or parts thereof such as are ordinarily used for the manufacture of any excisable article other than tarr,

(b) any materials which have undergone any process towards the manufacture of an excisable article or from which an excisable article has been manufactured,

it shall be presumed, until the contrary is proved, that his possession was in contravention of the provisions of this Act

77. Liability of employer for offence committed by employé or agent. The holder of a license, permit or pass under this Act as well as the actual offenders shall be liable to punishment, for any offence punishable under section 61, section 62, section 63, section 64, or section 65, committed by any person in his employ or acting on his behalf as if he had himself committed the same, unless he shall establish that all due and reasonable precautions were exercised by him to prevent the commission of such offence

Provided that no person other than the actual offender shall be punished with imprisonment except in default of payment of fine

78. Confiscation of article in respect of which offence committed (1) Whenever an offence punishable under this Act has been committed,

(a) every excisable article in respect of which such offence has been committed,

(b) every still, utensil, implement or apparatus and all materials in respect of or by means of which such offence has been committed,

(c) every excisable article lawfully imported, transported, manufactured, had in possession or sold along with, or in addition to, any excisable article liable to confiscation under clause (a),

(d) every receptacle, package and covering in which any excisable article, materials, still, utensil, implement

or apparatus as aforesaid is or are found together with the other contents (if any) of such receptacle or package and

(e) every animal cart vessel raft or other conveyance used in carrying such receptacle package covering or articles as aforesaid

shall be liable to confiscation

Provided that when it is proved that the receptacles animals or other articles specified in clauses (d) and (e) are not the property of offender they shall not be liable to confiscation if the owner thereof establishes that he had no reason to believe that such offence was being or was likely to be committed

(2) **When confiscation may be ordered**—When in the trial of any offence punishable under this Act the magistrate decides that anything is liable to confiscation under sub section (1) he may order confiscation

Provided that in lieu of ordering confiscation he may give the owner of the thing liable to be confiscated an option to pay such fine as the magistrate thinks fit

79 Further provisions for confiscations—When there is reason to believe that an offence under this Act has been committed but the offender is not known or cannot be found and when anything or animal liable to confiscation under this Act and not in the possession of any person cannot be satisfactorily accounted for the case shall be enquired into and determined by the Collector who may order confiscation

Provided that no such order shall be made until the expiration of one month from the date of seizing the thing or animal in question or without hearing the person (if any) claiming any right thereto and the evidence (if any) which he produces in support of the claim

Provided further that if the thing in question is liable to speedy and natural decay or if the Collector is of opinion that the sale of the thing or animal in question would be for the benefit of its owner the Collector may at any time direct it to be sold and the provisions of this section shall so far as may be apply to the net proceeds of such sale

80 Power of excise officers to compound offences—(1) The Collector may accept from any person who is reasonably suspected of having committed an offence punishable under section 62 section 65 or section 68 of this Act a sum of money by way of composition for such offence and on the payment of such sum of money to the Collector the accused person if in custody shall be discharged and no further proceedings shall be taken against him in respect of such offence

(2) The cancellation or suspension of any license, permit or pass under section 36 (a), (b) or (c) of this Act may be foregone or revoked by and at the sole discretion of the authority having power to cancel or suspend it on payment by the holder of such license, permit or pass of such penalty as such authority may fix

(3) Where any excisable article has been seized under the provisions of this Act, the Collector may, in his discretion, at any time before a Magistrate has passed an order under section 78, subsection (2), release it on receiving payment of the value thereof

SCHEDULE

(SEE SECTION 2)

Enactments repealed

Year	Number	Short title	Extent of repeal
<i>Acts of the Governor-General in Council</i>			
1863	XVI	The Excise (Spirits) Act, 1863	The whole
1891	VIII	The Indian Opium Act, 1891	Section 6
1896	XII	The Excise Act, 1896	The whole
1906	XII	The Excise (Amendment) Act, 1906	The whole

CHAPTER I

PRINCIPLES OF ADMINISTRATION

1 Fundamental principles—The Excise Department in the Delhi Province is charged with the administration of the laws and rules relating to the manufacture possession sale import export and transport of distilled and fermented liquors and of intoxicating drugs with the internal distribution sale and possession of opium and with the assessment and collection of revenue from each of these sources

The fundamental policy of Excise administration as enunciated by the Government of India is to minimise temptation to those who do not consume excisable articles and to discourage excess on the part of those who do. In the case of liquor it has been laid down that the most effective method of furthering this policy is to enhance taxation to the highest point possible without stimulating illicit production and without driving people to substitute deleterious drugs for alcohol or a more for a less harmful form of liquor. To this end all purely fiscal considerations are to be subordinated and the principle to be kept in view is that the largest possible revenue should be raised from the smallest possible consumption by methods which admit of the most efficient supervision and control

2 The Law—Delhi was constituted a separate administration on 1st October 1912. Under Section 3 of the Delhi Laws Act (Act XIII of 1912) the laws and rules which had applied to the area when it formed part of the Delhi district of the Punjab continued to have application on the constitution of the new administration. The Excise administration was directed by the following Acts —

YEAR	NUMBER	SHORT TITLE
1861	XVI	Excise Spirits Act 1863
1894	VII	The Indian Tariff Act 1894
1896	XII	The Excise Act 1896
1906	VII	The Excise Amendment Act 1906

and the rules thereunder. On 2nd May 1914 the Punjab Excise Act 1914 was extended with certain modifications and restrictions to Delhi Province. On 1st April 1915 a number of villages were transferred from the Meerut district of the United Provinces and included in the Province of Delhi. The Excise administration of these villages prior to their transfer had been conducted under the provisions of the United Provinces Act IV of 1910. Under Section 2 of the Delhi Laws Act 1915 (Act VII of 1915) the provision of the Punjab Excise Act 1914 (Act I of 1914) as

modified for application to the Delhi Province, began to apply to them on their transfer to the latter province. (*Government of India Notifications Nos 3246-39 and 16272-121, dated 2nd May 1911 and 30th October 1915, respectively Pages 137-38*)

In order to penalise as an excise offence the keeping or letting of premises for purposes connected with cocaine offences and to enable the taking of security from convicted cocaine offenders, the provisions of Sections 43-A and 43-B of the Bombay Abkari Act, 1878, as amended by the Bombay Abkari (Amendment) Act, 1917, which are reproduced below, have been extended to the Delhi Province, with the restrictions that the words, 'this Act,' in Sections 43-A and 43-B (1) shall be substituted by the words, 'the Punjab Excise Act, I of 1914, as applied to the Province of Delhi,' and that the words 'a Presidency Magistrate' in Section 43-B shall be omitted, provided that in the sections in question, as applied to the Delhi Province, references to the High Court are to be read as references to the High Court of the Punjab

43-A Penalty for the keeping or letting of premises for a cocaine offence. Whoever lets or uses any house, room or place, of which he is the owner or occupier or of which he has the use, in such circumstances as to indicate that he knows or has reason to believe that such house, room or place is used as a resort of importers, exporters, transporters, possessors or vendors of cocaine or any of the synthetics thereof in contravention of any of the provisions of this Act shall be punished on first conviction with imprisonment for a term which may extend to one year or with fine which may extend to two thousand rupees or with both and on any subsequent conviction with imprisonment for a term which may extend to two years or with fine which may extend to four thousand rupees or with both

43-B Security for abstaining from cocaine offences (1) Whenever any person accused of any offence under this Act in respect of cocaine or any of the synthetics thereof is convicted of such offence before a High Court, a Court of Session or the Court of a Presidency Magistrate, a District Magistrate, a Sub-divisional Magistrate or a Magistrate of the first class, and such court is of opinion that it is necessary to require such person to execute a bond for abstaining from offences under this Act in respect of cocaine or any of its synthetics, such court may at the time of passing sentence on such person order him to execute a bond for a sum proportionate to his means with or without sureties for abstaining from such offences during such period not exceeding three years as it thinks fit to fix

(2) If the conviction is set aside on appeal or otherwise, the bond so executed shall become void

(3) An order under this section may also be made by an appellate court or by the High Court when exercising its powers of revision

(4) The proceedings subsequent to the making of any order of 1898 under this section shall be regulated as nearly as may be by the provisions of sections 120 122 123 124 125 and 126 of the Code of Criminal Procedure 1898 as if such order had been made under section 106 of the said code and the provisions of sections 513 514 and 515 of the said code shall so far as may be apply to bonds executed under this section

*(Government of India Department of Commerce and Industry
Notification No 5937 G dated 2nd June 1917)*

3 Definitions—The subjects of the Excise administration are defined in Section 3 (13) and (14) of Act I of 1914 These general definitions are amplified as follows —

(1) Foreign liquor—

Any liquor other than rectified spirit denatured spirit and perfumed spirit on which a duty at a rate higher than that levied on country liquor is leviable

(2) Country liquor—

All liquor other than rectified spirit denatured spirit and perfumed spirit not included in the definition of Foreign liquor -

(3) Ganja—The dried flowering tops of the female hemp plant which have become coated with resin in consequence of being unimpregnated and are therefore unable to set seeds freely (*Notification No 5547 dated 7th August 1914 Page 164*)

(4) Bhang—The dried leaves of the hemp plant whether male or female and whether cultivated or uncultivated

(5) Charas—The resinous matter formed on the flowering tops of the female hemp plant and collected separately

The substance commonly known as *laban* of whatsoever ingredients such substance may be composed has been declared to be liquor for the purposes of the Excise Act (*Notification No 510 dated 23rd January 1915 Page 143*)

The following drugs are included in the definition of Intoxicating drugs viz —

- 1 Cocos leaves alkalooids of coca any other intoxicating drink or substance prepared from the coca plant
- 2 All drugs synthetic or other having a like physiological effect to that of cocaine
- 3 All preparations and admixtures of the above

(Notification No 2008 Commerce, dated the 31st March 1926 Page 176)

4. Retail sale. (I) The following quantities of the several excisable articles are declared, with respect to the whole of the

Correction Slip No. 4, dated Delhi, the 21st November 1928.

re 36, paragraph 4

Add the following as a separate sub-paragraph at the end of paragraph 4(I)

" A licensee for the vend of foreign liquor shall not in any one wholesale transaction sell of any one kind of liquor a less quantity than five reputed quart bottles and that consequently the inferior limit wholesale vend shall be one dozen quart bottles "

(Notification No 7298-Commerce, dated 16th October 1928)

Any sale of larger quantities is deemed to be sale by wholesale

(II) **Possession.** (a) The limit of retail sale laid down in clause (1) above is the limit of private possession in each case, except that there is no limit to the possession of foreign liquor on which duty has been paid, which has been purchased by any person for his *bona fide* private consumption. Any licensed vendor of foreign liquor or country spirit or charas or bhang may have in his possession the liquor or charas or bhang he is licensed to sell without limit at the place of vend. The possession of country or Indian made foreign spirit of a strength of 85° L P is prohibited, except in the case of licenses under forms L-1, L-2 and L-16

(Notification No 2902 dated 14th April 1917 Page 162)

(b) **Special passes.** Any person who has been granted a special pass in Form L 33, 41 or 42 for the removal of country spirit in quantities exceeding the limit of private possession may possess the spirit authorized in the pass

(c) **Rectified spirit.** Rectified spirit may be possessed by

- (i) any person in quantity not exceeding one pint,
- (ii) any chemist, medical practitioner, or scientific body up to two reputed quarts,
- (iii) any Superintendent of a main hospital, up to three Imperial gallons,
- (iv) any person who has obtained a special license in Form L 20 for chemical and medicinal purposes, in any quantity not exceeding 8 gallons,

(The privilege in this case does not extend to the manufacture of perfumed spirit or toilet preparations and

may not be given to a chemist who sells foreign liquor)

- (v) any person licensed to sell rectified spirit up to ten gallons and with the permission of the Chief Commissioner up to any amount

(d) **Denatured spirit**—Denatured spirit may be possessed by—

- (i) any person in quantity not exceeding one gallon
- (ii) any varnish maker carpenter or other tradesman who has a special license in Form L 18 up to any quantity that his license allows for the manufacture of the commodity specified in his license
- (iii) any person licensed to sell denatured spirit in quantity up to 500 gallons and with the special permission of the Chief Commissioner in any quantity

(Notification No 5175 dated 2nd August 1915 Page 156)

(e) **Lahan and ganja**—The possession of lahan and ganja in any quantity is illegal and constitutes an offence punishable under Section 61 of the Excise Act

(Notifications Nos 5545 dated 7th August 1914 and 4474 of 5th July 1915 Pages 164 and 166)

5 System of taxation—The system of taxation falls into two main divisions —

- (1) Taxation by means of fixed duty imposed on an excisable article
- (2) Taxation by means of license fees for the right of vend of an excisable article

6 Fixed duty—The fixed duty method is applied in the following manner in the case of the excisable articles used in the Delhi Province —

- (1) to spirit manufactured in Indian distilleries and imported into Delhi—

A fixed still head duty calculated on the gallonage in terms of London proof is levied on all spirit imported into Delhi and is realized in the province from which the spirit is imported

- (2) to beer manufactured in Indian breweries and imported into Delhi —

A fixed duty per gallon irrespective of alcoholic strength is levied upon all beer passing out of a brewery for import into the Delhi Province

(3) to intoxicating drugs

Fixed duties by weight are levied upon charas and bhang imported in bond from the Punjab into the warehouse established at Delhi for the purpose. The duties, differing with the varieties of the drug, are collected together with storage fees before the drugs are allowed to leave the warehouse for sale.

A fixed duty is levied by weight on all bhang exported from the Delhi Province to any other province in India or a Native State. This duty is levied before such export takes place.

7. License fees for vend. These may be determined by auction, by tender or fixed. The present practice is as follows:

(A) Fees in the following cases are determined by auction:

(a) LIQUOR.

(1) **Foreign liquor.** In specified localities licenses for the retail bazar vend of foreign liquor for consumption off, or on and off the premises.

(2) **Country spirit.** License fees for the retail vend at particular shops of country spirit manufactured in a distillery.

(b) INTOXICATING DRUGS

Fees for the exclusive privilege of selling by retail charas and bhang and preparations thereof within a specified area.

(B) Fees in the following cases are fixed:

(1) **Foreign liquor.** All licenses except the licenses for the retail bazar vend of foreign liquor.

(2) **Country spirit.** Licenses for the wholesale vend of country spirits manufactured at a distillery to licensed vendors.

(3) **Intoxicating drugs.** Licenses for the wholesale vend of charas and bhang other than those granted to persons licensed under Section 27 of the Excise Act, 1914, for the purpose of their farm.

As regards country spirit, experiments are desirable towards the extension of the fixed vend fee or the system of fixed profit per gallon sold by retail with a view to the possible effect of these systems on decreasing consumption and establishing a desirable class of vendors.

8. Excise revenue and expenditure Imperial. The revenue and expenditure of this administration is Imperial. It, therefore, follows that expenditure and receipts connected with Excise in Delhi Province form part of the Imperial charges and revenue.

CHAPTER II

STAFF POWERS AND DUTIES

A —GENERAL

9 Control of the Excise Department—The general superintendence and administration of all matters relating to Excise are vested in the Chief Commissioner and subject to the control of the Chief Commissioner the Collector controls all the Excise officers in the Delhi Province

10 Officers of the Excise Department—In addition to the Collector the following officers of the Excise Department have been appointed in the Delhi Province —

- (1) Excise Inspector
- (2) Excise Sub Inspectors
- (3) Probationary Excise Sub Inspectors
- (4) Excise Muharrirs
- (5) Excise peons

11 Classes of Excise officers—There are three classes of Excise officers in the Delhi Province designated 1st class 2nd class and 3rd class and the following officials in Delhi Province are Excise officers of the 1st 2nd and 3rd class respectively —

Excise officers of the 1st class—All Assistant Commissioners Extra Assistant Commissioners Tahsildars Naib Tahsildars Excise Inspectors Excise Sub Inspectors and Superintendents Assistant Superintendents Deputy Superintendents Inspectors Sub Inspectors and Head Constables of Police

Excise officers of the 2nd class—Probationary Sub Inspectors when employed

Excise officers of the 3rd class—All Excise Muharrirs Excise Chaprassis and Peons Field Kanungos and Police Constables

(Notifications Nos 5949 and 5950 dated 22nd August 1914
Pages 139 and 140)

NOTE—Excise Inspectors employed in the districts of Saharanpur Muzaffarnagar Meerut Bulandshahr and Aligarh in the United Provinces of Agra and Oudh and all Excise Inspectors and Sub Inspectors in the districts of Ambala Karnal Gurgaon and Rohtak in the Punjab are authorized to exercise the powers of an Excise officer of the first class in Delhi Province except those

given in Section 45 of the Excise Act, 1914, in respect of any offence connected with cocaine and charas (Notification No 5423 dated 14th August 1915 Page 141)

The Excise Inspector and Sub-Inspectors employed in the Delhi Province have also been invested with powers, in respect of cocaine and charas offences only, under Sections 46, 47, 49 (1) and (2) and 73 of the Punjab Excise Act, I of 1914, and Sections 49, 50 and 53 of the United Provinces Excise Act, 1910. When exercising these powers in the United Provinces or Punjab districts, the Excise Inspector and Sub-Inspectors of Delhi, when they contemplate a search should, when circumstances render it possible, even though they do not wish for the help of the local Excise or Police staff, inform the Collector or Superintendent of Police of that district, by visit, of their intention, prior to search, and inform him of the result after the operation

(P & G Notification No 766-C and I, dated 11th August 1915
U P Government [Separate Revenues (Excise) Department] Notification No 630-XIII-90, dated 23rd August 1915)

12 Powers of Excise officers. The powers of the three classes of Excise officers mentioned above are as follows

Powers of an Excise officer of 3rd class Powers of arrest without warrant under Section 47, in cases of offences relating to Section 61 (1) (a) or (c) or Section 61 (2) (a), (c) or (e), and of seizure and detention of any excisable or other article liable to confiscation in connection with any of the aforesaid offences and of detention and search of persons, etc, suspected to have any such articles

Powers of an Excise officer of the 2nd class In addition to the powers mentioned above, all powers conferable under Section 47, and the powers provided in Section 45 of the Excise Act, 1914

Powers of an Excise Officer of the 1st class In addition to the powers of an Excise officer of the 2nd class, the powers of investigation under Section 46, of search without warrant under Section 49 (1), of seizure, detention, search and arrest under Section 49 (2), and of grant of bail under Section 73

(Notification No 5951, dated 22nd August 1914 Page 140)

13. Other powers of Excise Inspector and Sub-Inspectors.

(a) The Excise Inspector and Sub-Inspectors have also been invested with the powers of a Salt Revenue officer specified in Sections 16, 17 and 18 of Act XII of 1882 They have also been empowered, under the rules under the Poisons Act, 1904, I of 1904, to visit and inspect the premises of the licensed vendors of poisons

their registers and the stock of poisons kept therein. The supervision of stamp vendors is also entrusted to the Excise Inspector and Sub Inspectors.

(1) *C Notification No 884 dated 7th September 1901
Notification No 7475 dated 1st October 1913 Page 138
Paragraph 37 Chapter IX Part III Stamp Manual*

(b) **Production of Post Office records**—The following extract from the Post Office Manual Volume I gives the powers of investigating officers in connection with the production of Post Office records —

74 *Production of records*—Records of a Post Office should be produced and information available in them should be given on the written order of any police officer who is making an investigation under the Criminal Procedure Code or of any Excise officer empowered by a local Government or Administration to investigate offences punishable under any Excise Act but only those entries in the records should be disclosed which relate to the person or persons charged with the offence under investigation or which are relevant to that offence. In any other case the Postmaster should without delay refer for orders to the Postmaster General who will decide whether or not under Section 124 of the Indian Evidence Act I of 1872 the information asked for should be withheld.

2 When the information asked for by a Police or an Excise officer is not available in the records of the Post Office the Police or the Excise officer should be informed accordingly irrespective of the question whether the information if available might or might not be given under Rule 73.

(c) **Articles containing opium morphia, cocaine or preparations thereof, transmitted through the post to be made over to Excise officer for disposal**—The following extract from the Post Office Manual gives the procedure for the disposal of articles transmitted through the post and found to contain opium morphia cocaine or preparations thereof other than recognized medicinal preparations of these drugs —

Rule 68 (6) 3—If the article is found to contain (1) opium (2) morphia (3) cocaine or its allied drug or (4) preparations of opium morphia or cocaine it should if not sent on Government account be made over with all its contents to the nearest Excise officer for the adoption of such further proceedings as may be deemed proper. The same procedure should be followed if the article is found to contain any other intoxicating drugs the transmission of which to the office in which it is received is prohibited—see Section II of the Post Office Guide.

Exception—This procedure does not apply to articles containing any of the recognized medicinal preparations of opium morphia and cocaine specified in

Section II of the Post Office Guide as being exempted from the prohibition against transmission by the inland post

4. * * * * *

In sub offices, the articles referred to in paragraphs 1 (3) and (6) should be forwarded to the head office with a remark drawing attention to the irregularity

14. District Excise management. The Collector is responsible for the effective administration of the Excise in his district. He may put an Assistant Commissioner as officer in special charge of the district Excise executive work. Where an Assistant Commissioner has charge of district Excise work, he may, if the Collector thinks fit, be entrusted with the writing of the annual report, the Deputy Commissioner adding any observations he may wish to make in the form of a brief memorandum appended to his Assistant's report. In the absence of an Assistant Commissioner likely to remain in the district and to be able to devote time and attention to the subject during the year, an Extra Assistant Commissioner preferably the Revenue Assistant, may be put in special charge.

B DUTIES OF EXCISE STAFF

15 Necessary articles to be kept by the Excise Inspector and Sub-Inspectors Each Inspector and Sub-Inspector must keep a map of the district showing Excise shops, a copy of the Excise Manual, a Sikes' hydrometer with a thermometer and test vessel, as well as the tables and instructions issued for reading the instrument and for reduction and blending operations, a standard 1-12th gallon measure and such other measures as may be necessary, a book of special passes for the issue of liquor required for weddings, etc., the rules for the sale of stamps, both court-fee and non-judicial, the rules regarding the sale and possession of poisons, and a regular set of apparatus for the taking of thumb impressions.

16. General sketch of the duties of Inspectors and Sub-Inspectors The most important duty of Inspector and Sub-Inspectors is that of continual inspection of the Excise shops and of the areas in their jurisdictions. The limits of the charges of Inspectors and Sub-Inspectors are fixed under orders passed by the Collector or by the Special Officer in charge of Excise work. The manner in which tours are to be made will also be fixed by these officers. The general principles to be observed are as follows

The Inspector or Sub-Inspector should arrange his inspections so as to visit each Excise shop at least once a month and at the same time do his best to collect information of importance to the Excise Department in connection with the quality and regularity of supply of excisable articles, with illicit distillation of liquor, the smuggling of liquor, opium, cocaine and other excisable

articles and the illicit use of these articles during his tours the Inspector or Sub Inspector should also inspect the registers of stamp vendors. Each stamp vendor should be inspected once a month if possible. Tour must be so arranged that the Inspector or one Sub Inspector shall be at headquarters at all times. One officer at headquarters should inspect and control establishments in which spirit is bottled under licenses or reduced by duly licensed country spirit wholesalers. These operations if permitted outside the headquarters must also be specially controlled by the Inspector or Sub Inspectors on their tours. Arrangements should also be made under the Collector's orders to ensure that Inspectors or Sub Inspectors strictly check all consignments of spirit etc. received in the district under pass and duly enforce the proper submission of returns required from licensees and the proper record of entry in all registers prescribed for maintenance. The Inspector is also responsible for keeping up correct statements of Excise demands and for seeing that Excise revenue is promptly collected and that the necessary action is taken for the recovery of arrears. The Inspector or Sub Inspector must also familiarize himself with the business methods of licensees and be particularly alert to detect trade combinations. He must also acquaint himself with the general course of trade in excisable commodities, the classes which consume them and areas in which illicit practice are suspected. Inspectors and Sub Inspectors should also occasionally inspect the shops of persons licensed to deal in poisons.

It is important to compare the sales of liquor in any one shop month by month. In normal shops sales are curiously constant. A sudden fall suggests illicit distillation or illicit import in the neighbourhood. A sudden rise suggests unlawful export etc.

A capable Inspector will find many other points to engage his attention but every inspection note should mention the subjects dwelt on in this paragraph.

17 Upkeep of diaries—Each Inspector and Sub Inspector is required to keep a brief diary and submit it for inspection monthly or at shorter intervals to the Deputy Commissioner or to the officer in special charge of the Excise administration of the district or to the Superintendent of Police as the Deputy Commissioner may direct. The diary should be kept in a book form and the Deputy Commissioner or Excise officer on examining it should affix his signature and the date of his inspection. The entries in the diary should show dates and the places visited and should briefly notice any facts bearing on Excise administration that come to light.

18 (a) Relations of Excise Inspector and Sub Inspectors with the licensees—Inspectors or Sub Inspectors are forbidden to stay in the house or be entertained at the expense of any Excise contractor or license holder or to place themselves under any obligation to such persons. Inspectors and Sub Inspectors are provided

free of charge, both with the tents required by them when on tour and with the carriage of those tents and are expected to use them except in the rains or in the case of sudden and long journeys.

(b) Other duties of Excise Inspectors and Sub-Inspectors.

Inspectors and Sub-Inspectors must check, as far as possible, all consignments of liquor and other excisable articles received in the province. The Inspector receives a copy of every import and transport pass, while the consignee is forbidden to use any consignment until the Inspector or Sub-Inspectors have had an opportunity of checking it. The number of casks and seals must be checked. The strength of the spirit must be tested to see that it agrees with that entered in the pass. It should be seen whether the consignee has brought the whole on to his stock registers. Licensees try to conceal the receipt of a consignment so as to give themselves a chance of converting country spirit into a resemblance to foreign spirit by the addition of caramel or to conceal the amount of business done or to help out illicit demand.

On inspecting a shop the Inspector should test barrels with a thermometer and Sikes hydrometer and the tables of variance so as to ensure that no alteration, reduction or blending is done except in the case of a wholesale dealer who is allowed to blend or reduce in the presence of the Inspector.

An Inspector or Sub-Inspector must superintend all bottling operations.

(c) DUTIES OF OTHER EXCISE OFFICERS.

19 Duties of superior Revenue Officers. While the officer in charge of the district Excise administration is responsible for the administration of the technical and executive side of the Excise administration, it has been considered necessary that superior Revenue officers should occasionally assist the officer in charge of the district Excise administration in the inspection of Excise shops by checking stock, examining registers and the verification of some of the entries in the registers. This is particularly necessary in the case of opium shops. Where co-operation of the superior revenue staff is needed, the necessary orders will be issued to the officer in question by the Collector.

20. Tahsildars and Naib Tahsildars. Tahsildars and Naib Tahsildars are not expected to take a direct part in the supervision of the details of Excise administration the departmental staff in this province being sufficient for the purpose. They are expected, however, to assist the Excise staff generally. They will use their powers as Excise officers of the first class when occasion offers in preventing offences against the Excise law and bringing offenders to justice. They should bring to the notice of the officer in charge of the Excise work of the district any matters of importance to the Excise administration which may come to their notice during

their tours. They will assist in the collection of Excise demands when required to do so.

21 The connection of the Police with Excise matters—The Additional Superintendent of Police is in charge of the work of the prevention and detection of Excise offences and smuggling. The Excise Inspector and his staff work directly under him in conjunction with the Police in these matters and the Police and Excise staff form one establishment for the purposes.

22 The prosecution of Excise offences—In regard to the prosecution of Excise offences the Additional Superintendent of Police Delhi is in charge of prevention of Excise offences and crime and the Excise Inspector and his staff work under him for these purposes. Excise cases brought to Court are brought as Police cases and prosecuted by the agency of the Police in the manner contemplated in Section 193 of the Code of Criminal Procedure whether they were originally detected by police agency or by the agency of the Excise staff. The Excise Inspector or an Excise Sub Inspector is present during the prosecution and assists the Police Court Inspector to present the evidence and prosecute each case. In cases of importance where the Additional Superintendent of Police has obtained the orders of the District Magistrate for the employment of the Government Pleader or Public Prosecutor the Excise Inspector is held responsible to advise or instruct him.

D—RECRUITMENT PAY GRADE OF THE EXCISE STAFF

23 Recruitment and grades of pay of Excise Inspector, Sub-Inspectors, and Probationary Sub Inspectors—The Excise Inspector, Sub Inspectors and Probationary Sub Inspectors employed in the Delhi Province are recruited from the cadre of the Provincial Excise establishment of the Punjab. The cadres of Excise Inspectors and Sub Inspectors in that province are divided into two grades each in which the pay is respectively Rs. 300 per mensem (selection grade) Rs. 180—74—28½ per mensem with efficiency bar at Rs. 23½ and Rs. 150 per mensem (selection grade) Rs. 80—5—110 per mensem with efficiency bar at Rs. 120. The Probationary Sub Inspector gets Rs. 60 per mensem. The list of candidates maintained by the Commissioner of the Amballa Division of the Punjab will contain 2 names selected by the Chief Commissioner of Delhi from Delhi Province.

24 Horse allowance—Each Inspector, Sub Inspector or Probationary Sub Inspector must keep a horse and should not be allowed to use the railway except in special circumstances. The Inspector receives besides his pay a fixed monthly horse allowance of Rs. 40 and the Sub Inspectors and Probationary Sub Inspectors one of Rs. 25 each. In the case of Sub Inspectors or Probationary Sub Inspectors serving in Delhi the condition of keeping a horse

has, however, been abrogated and the conveyance allowance will continue to be drawn at Rs. 25 per mensem each by these officers

(Chief Commissioner's Memo 6631-Pml dated the 5th November 1922)

The Inspector and Sub-Inspectors, employed in Delhi, who are deputed to attend classes, held periodically in the Punjab for training in technical Excise work, will draw halting allowance in addition to the fixed monthly house allowance for the period of their stay at the station at which the training class is held

24-A. The Excise Inspectors are *ex-officio* entitled to attend Divisional Darbars. They should be given the courtesy of a chair when attending Court, or when calling upon an officer of Government. This courtesy should also be extended to Sub-Inspectors when calling upon officers

(P. G. Com. Cu. 21 paragraph 8 (S) P. G. Com. Cr. 1, paragraph 1)

25. Leave not ordinarily to be granted between October and April. As a general rule privilege leave will not be granted in the seven months October to April inclusive, except for special reasons which should be stated on the form of application

26. By whom granted. The Chief Commissioner will grant leave to Inspectors, in consultation with the Financial Commissioners, Punjab and leave of any description allowed by the Fundamental Rules to Sub-Inspectors

27. Applications to be sent at least five weeks in advance Applications for leave to Inspectors should ordinarily be forwarded so as to reach the Chief Commissioner's office not later than five weeks before the date from which the leave applied for is required

28. Collector to note in his own hand that leave is due. When submitting applications for leave from Inspector and Sub-Inspectors, the Collector must in each case personally satisfy himself by a reference not only to the official's service book, but also to the rules in the Fundamental Rules that the applicant is entitled to the leave asked for and must record in his own hand on the leave application that he has done so

All changes affecting Inspector or Sub-Inspectors should be reported to the Chief Commissioner as soon as they occur, in Form M -36

29. Inquiry into misconduct of an Inspector or Sub-Inspector. Before an Inspector or Sub-Inspector is called upon to answer a charge of any offence or misconduct, otherwise than under the orders of a Criminal Court having jurisdiction to entertain the

charge the Collector must obtain the sanction of the Chief Commissioner to institute the enquiry

30 Suspension of an Inspector or Sub Inspector—The Chief Commissioner may suspend an Inspector or Sub Inspector for misconduct the suspension being reported to the Financial Commissioners in the case of an Inspector and to the Commissioner of the Ambala Division of the Punjab in the case of a Sub Inspector

31 Dismissal—An Inspector or a Sub Inspector may be dismissed by the Chief Commissioner subject to the concurrence of the Financial Commissioner Punjab or the Commissioner concerned as the case may be

32 Recruitment, grades of pay, grant of leave, suspension and dismissal of Excise Moharrirs and peons—Two posts of Excise Moharrirs on Rs 45 to 90 respectively have been sanctioned for the Delhi Province and the appointment grant of leave suspension and dismissal of the incumbents of these posts are made by the Collector. The same rule applies in the case of Excise peons who draw pay with effect from 1st March 1923 on an incremental scale of Rs 17—1—20 per mensem (the increments accrue after 3 10 and 17 years service) and a local allowance of Rs 5 per mensem each

(Government of India Department of Commerce No 997 dated the 11th February 1923)

33 Annual report on the work and fitness of Excise Inspectors and Sub Inspectors—The Collector shall before the close of each financial year submit to the Chief Commissioner for transmission to the Financial Commissioners Punjab a confidential report in Form VI 37 upon the work and fitness of each Inspector or Sub Inspector serving in the Delhi Province. Such reports should deal specially with the Inspector or Sub Inspector's detective ability his knowledge of the rules and capacity for touring and riding

CHAPTER III.

GRANT OF LICENSES AND DISTRIBUTION OF SHOPS

A GENERAL

34. Excise year. The Excise year shall be the year from the 1st of April to the 31st of March

35. Period for licenses. All licenses other than those granted for fairs or other special occasions shall, unless it is otherwise provided, determine on the 31st March next following the grant

36. Number of shops. The number of liquor and drug shops which may be licensed in any area should represent the number considered necessary to meet the reasonable requirements of the population. Shops should neither be so sparse as to give the licensee of any one shop a practical monopoly in the particular area nor so numerous as to provoke excessive competition

In addition to the above principles, it should be remembered that the number of country spirit shops should not be increased without consulting the local advisory committee

37. Locality of shops. No license for the sale of liquor or drugs shall be given unless either there is an ascertained demand for such liquor or drugs in the locality concerned, or it is considered advisable to counteract the illicit supply of liquor or drugs in that locality. As regards the question of fixing the sites of new liquor shops, local opinion should be consulted in the manner indicated in paragraph 53. In changing the sites of existing shops the local advisory committee will be consulted

38. Persons who may not be given licenses. Licenses for the vend of liquor or drugs may not be given to

- (a) any person who has been finally convicted of any non-bailable offence,
- (b) any person, whether a former licensee or not, who has been convicted or reasonably suspected of committing, or conniving at the commission of, any offence under the Excise or Opium Acts. A "black list" of such persons is maintained by the Collector and forwarded from time to time to the Chief Commissioner for the information of the Collectors of the adjoining districts of the Punjab and the United Provinces. No name may be removed from this list without the permission of the Chief Commissioner. The Collector is also supplied with the Punjab black list, which is received from the office of the Financial Commissioners, Punjab,

- (c) any person who holds either directly or through an agent an Excise or opium license in a Native State or in the case of country spirit licenses in the United Provinces (Notification No 774 dated 4th February 1915 Page 143) and

The prohibition in clause (c) of this paragraph does not apply to persons holding licenses in Native States for the vend of superior class liquor only

- (d) any person who is known to the Collector to be debarred from holding a license in another province (Notification No 1314 of 25th February 1915 (rule 70) Page 154)

Note—It is important to see that licenses are given to men of good character only. In the case of licenses given on fixed fees or free of charge or by tender the Collector should make enquiries beforehand. Where however licenses are sold by auction the Collector should consult the black lists and make such enquiries as may be practicable without delaying unduly the submission of names for confirmation of the auction results.

B—Liquor

39 When licenses are required—Section 26 of the Excise Act requires that no liquor shall be sold except under a license. The same section provides however that liquor lawfully procured by any person for his private use is exempt from this restriction. It has been held by the Legal Remembrancer to Government Punjab that a *bona fide* club or mess is a juristical person and when such a club or mess keeps up a stock of liquor for the private use of the members the question of taking out a license does not arise. The stock of liquor belongs to the members jointly. The supply of liquor on payment provided it is sold to members only does not amount to a true sale but is a private arrangement between them.

40 Clubs—In distinction however from *bona fide* clubs there are proprietary clubs which may be mere concerns run for a profit to be enjoyed by the proprietors or share holders and in addition there are Co-operative institutions which supply liquor to different communities. In the case of these institutions when liquor is kept and supplied at a profit to be enjoyed by the proprietor company or share holders a license to cover vend is obviously required by law.

41 Definition of a club—As there is some difficulty in defining accurately what is a *bona fide* club and what is not the following test may be adopted for guidance

Licenses are necessary in the case of all institutions however constituted, in which

(1) liquors are supplied to—

(a) non-members, or non-subscribers, on payment,

(b) members or subscribers, with a view to making a profit to be divided amongst the members or subscribers,

(2) the institution is worked for profit by a person or persons other than the general body of members or subscribers

These principles may be amplified in the following manner

I Licenses for the vend of spirits are obligatory in the case of—

(a) proprietary clubs or institutions (that is, clubs or institutions which are the property of any person, or body of persons, other than the subscriber to, or members of, such clubs or institutions) whether incorporated under the Indian Companies Act, 1882, or registered under the Limited Liability and Friendly Societies Act, 1860 or not, if the proprietor or proprietary body carries on business of such club or institution with a view to making a profit therefrom, or sells spirit at a profit to the subscribers or members or the persons frequenting or using such club or institution, or obtaining spirits therefrom, and

(b) co-operative societies or associations, whether incorporated or registered (as aforesaid) or not, the profits (if any) derived from the business carried on by which are divisible among the shareholders or members thereof or subscribers thereto whether by way of dividends, or of increased benefits, or otherwise

II Licenses for the vend of spirits are not required in the case of persons associated together in a mess, club or similar institution, managed by the subscribers thereto, or members thereof, whether incorporated, or registered (as aforesaid) or not, provided that

(a) the purchases of spirit made are for the sole benefit of the members or subscribers,

(b) spirit is not sold by, or on behalf of, the members or subscribers, to persons other than such members or subscribers, and

(c) spirit is not sold for the purpose of making a profit in which the members or subscribers are to participate in the form of dividends or other pecuniary gain

Explanation I—In the case of a mess or club, the expression “member” includes an honorary or temporary member

Explanation II—In these rules the expression profits does not include a percentage charge to members or subscribers over and above the actual cost of procuring the spirit supplied to them for the purpose of forming a reserve fund to secure the members or subscribers from loss or for expenditure on the comfort and convenience of the entire body of members or subscribers associated together taken as a whole

42 Country and foreign liquor—(a) A definition of country and foreign liquor is given in paragraph 3. The distinction between country and foreign liquor is based entirely on the duty paid. This distinction though artificial is of the first importance and should be understood by every Excise officer.

Examples of foreign liquor are the so-called whisky, brandy and gin distilled in India from a cane basis with the addition of essences and ordinary cane spirit coloured with caramel so as to be virtually identical with rum. Whisky distilled in India from malt is foreign liquor.

Mere colouring or flavouring which does not have the effect of conveying the impression that the liquor is identical in character with any imported liquor does not suffice to change country liquor into foreign liquor.

It should also be noticed that all beer comes under the definition of foreign liquor. The noteworthy distinction between country liquor and foreign liquor besides the difference of duty is that when the duty has been paid foreign liquor may be exported, transported and possessed in any quantity without restriction or permit.

NOTE—The import, export and transport of Indian-made foreign liquor is restricted but not that of imported foreign liquor.

(b) **Perfumed spirits**—No restrictions have been placed for the present on the *bona fide* sale of perfumed spirits such as Eau de Cologne. These spirits however fall within the definition of liquor. The sale of such spirits for use not as perfumes but as intoxicating drink will render the seller liable to prosecution under the Act.

43 Wholesale and retail vend—The distinction between wholesale and retail vend defined in paragraph 4, is also important. In the case of rectified and denatured spirit it should be noted that these spirits are not classed as either foreign liquor or country liquor; the distinction of wholesale and retail vend does not obtain; only one class of vend license is issued and the limits of private possession are the limits of sale except to privileged persons (see paragraphs 109 to 113).

44 Licenses to be separate—Licenses for the sale of foreign and country liquor should never be given to the same person and a licensee for the sale of country spirit should not be allowed to sell foreign spirit made in India. Such permission involves the danger that the licensee may sell the cheap country spirit disguised

as the more expensive foreign spirit, and thus defraud both the public and the revenue

45. Necessity for separating vend licenses for various spirits.

It is equally necessary to separate the sale of denatured and rectified spirit from that of ordinary spirit. There is no harm in allowing the same person to sell denatured and rectified spirit, but a license to sell denatured or rectified spirit should never be given to a licensee who may convert it into ordinary spirit. Denatured and rectified spirit may be sold by shops of proved standing and respectability which supply superior liquor, but separate licenses are required. It is for example in most cases not inadvisable to allow respectable shop-keepers doing a large business to sell denatured and rectified spirit as well as imported liquor, but it would not be safe to allow smaller dealers to combine the sale of denatured or rectified spirit with the sale of other kinds of spirit.

46 Strength prescribed. The minimum strengths at which various kinds of liquor may be sold are strictly defined. Foreign spirit may not be sold at a strength below 25° under proof, except gin which may be sold at 35° under proof. Country spirit may only be sold at 20° under proof. Wholesale dealers are allowed to buy spirit of greater strength and reduce it to the prescribed strength.

47. Compounding. Country spirit may not, however, be compounded, except in a distillery, to turn it into foreign spirit. No purely retail dealer is allowed to alter the strength of liquor. Denatured spirit may not be sold at a strength less than 50° over proof, and rectified spirit may not be sold at a strength less than 45° over proof.

(Notification No 1315, dated 25th February 1915 Appendix VIII)

The conditions of this nature which have been prescribed in each case will be found in detail on the license forms.

48. General policy. The general policy of Government in regard to Excise revenue has been explained in Chapter I. It has an especial bearing on the grant of liquor licenses.

49. Methods of licensing. Liquor licenses are granted in four different ways by auction, by tender, on fixed fees and free of charge.

50 Licensing authority. Under Section 35 of the Excise Act licenses are granted by the Collector, but the Chief Commissioner has reserved the power of granting certain licenses to himself, while others can only be granted by the Collector when he has obtained the Chief Commissioner's sanction. Detailed instructions on this point will be found in paragraphs 89-118.

51 Premises—The Collector should see that as far as possible (1) retail bazar foreign liquor shops and retail country spirit shops are at a distance from one another

(2) the premises whether in a town or a village are near police stations or posts in charge of village watchmen

Licensed premises should ordinarily be single storeyed buildings. If the Collector licensed a building with more than one storey he should license the ground floor only.

In the case of a change of premises the Collector will also before coming to a final decision consult the local advisory committee. In the case of a new license the Collector will ascertain local public opinion in the manner laid down in paragraph 53.

52 Security deposits—Under Section 34 (2) of the Excise Act any authority granting a license may require the licensee to make a security deposit for the observance of the terms of the license. In the case of liquor licenses on fixed fees except those for the retail vend of country spirits the whole fee is realized in advance while in the case of auctioned licenses and the licenses given on fixed fees for the retail vend of country spirits security for the fulfilment of the conditions exists in the advance payment of one sixth of the total yearly fee.

(Notification No 1314 dated 25th February 1915 Page 145)

53 Local public opinion—Section 35 of the Excise Act renders it obligatory on the Collector before granting any new license to ascertain local opinion on the proposal. The procedure prescribed is as follows—

(1) When it is proposed to open a shop for the retail vend of liquor in any locality where there has been no such shop in the preceding year the Collector must take all necessary steps to ascertain the opinion of persons affected by the proposal.

(2) The Collector will post a notice of the proposal at or near the site proposed for the new shop and will cause the proposal to be made known in the neighbourhood by beat of drum.

(3) The Collector will then if the proposed site is within municipal limits lay the proposal before an advisory committee consisting of four non official members of the Municipal Committee and the Collector himself for their opinion. The proceedings of the committee will be public and will be recorded.

(4) The Collector will also ask for the opinion of the Superintendent of Police if he is not a member of the committee.

(5) If the site of the proposed shop is near a railway station or any other large factory mill or work shop the Collector will ask for the opinion of the railway authorities or commercial firm concerned.

(6) If any objection is preferred to the proposal, the Collector or a gazetted officer deputed by him will enquire into it. The enquiry will, if possible, be made on the spot. If it is not possible to make an enquiry on the spot, an enquiry will be made in a formal proceeding at which evidence tendered for or against the proposal will be recorded. The date and place of the enquiry will be published in the notice prescribed above.

(7) When the Collector is unable to accept the opinion of the majority of the advisory committee a final report, together with the opinion of the committee will be forwarded by the Collector to the Chief Commissioner whose decision shall be final.

(Notification No 775 dated 4th February 1915 Pages 143-14)

54. Temporary licenses Temporary licenses may be given to provide for the sale of liquor on special occasions in such cases and on such occasions as the Chief Commissioner may prescribe (see paragraphs 115-118)

55 Retail liquor licenses not to be given to a manufacturer of spirit. No license for the retail vend of foreign liquor or country spirit may be given to any manufacturer of spirit or any person connected in interest with such manufacturer.

(Notification No 771 of 4th February 1915 Page 143)

56. Kinds of licenses. The licenses current in the Delhi Province are tabulated below, and references are given to paragraphs dealing in detail with the grant of each kind of license.

Form	License	Number of paragraph dealing with the grant of the license
FOREIGN LIQUOR		
L 1	Wholesale and retail vend of foreign liquor to the trade only	89
L 2	Wholesale and retail vend of foreign liquor to the public	90
L 3	Retail vend of foreign liquor in a hotel	91
L 4	Retail vend of foreign liquor in a restaurant	92
L 5	Retail vend of foreign liquor in a bar attached to a hotel or a restaurant (supplementary to Nos 3 and 4)	93
L 6	Retail vend of foreign liquor in a railway refreshment room	94
L 7	Retail vend of foreign liquor in a railway dining car	95
L 8	Retail vend of foreign liquor off the premises (supplementary to Nos 3, 4 and 6)	96
L 9	Retail vend of foreign liquor in a military canteen	97
L 10	Retail vend of foreign liquor in a bazaar	98
L 11	Bottling of foreign liquor	99
No form	Retail vend of beer	100
L 12	Vend of medicated wines	101

Form	License	Number of paragraph dealing with the grant of the license
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COUNTRY SPIRIT

I 13	Wholesale vend of country spirit	102
I 14	Retail vend of country spirit	103
L 15	Bottling of country spirit	104
L 16	Reducing of country spirit	105
No form	Vend of country spirit in sealed bottles	106

MISCELLANEOUS

I 17	Vend of denatured spirit	108
I 18	Purchase and storage of denatured spirit in special quantities	109
I 19	Vend of rectified spirit	110
I 20	Storage of rectified spirit in privileged quantities	111

SPECIAL

I 21	Extension of hours during which sale is permitted	114
No form	Vend of country liquor at a fair or on a special occasion	115—117
I 22	Retail vend of foreign liquor at a bar, theatre, etc. on any special occasion when temporary arrangement for the sale of liquor are required	118

*GENERAL CONDITIONS APPLICABLE TO LIQUOR LICENSES

57 Duty of licensees—Every licensee is bound to observe the general rules applicable to his license and the special conditions entered in his license

Correction Slip No 29 dated the 4th September 1930

Page 55 Substitute the following for paragraph 58 —

No license for the vend of foreign liquor may be transferred except with the previous sanction of the Chief Commissioner provided that the Collector may permit a licensee holding a license for the retail vend of country spirit to add any person who is not on the black list as his partner in his business or to transfer such a license to any person —

or (Notification No 6774 dated the 25th July 1930)

except with the special permission of the Collector

61 Premises to be licensed should ordinarily be premises owned or leased by the licensee. Where however local conditions render it necessary sites for liquor shops may be leased or bought for Government under the special orders of Government in each case

*(Notification No 1314 of 25th February 1915 Pages 145—155)

62. Where premises have been specially provided by Government for any shop, the licensee is bound to carry on his business in those premises and to pay to Government, in addition to his license fee, such rent for the premises as may be fixed by the Collector

63 Payment of license fee. When a license has been sold for a fixed fee, the fee is payable in advance, except in cases where the Chief Commissioner has granted a license for the retail vend of country spirit on payment of a fixed fee, in such cases the course of payments follows the directions to be observed in the case of licenses sold by auction laid down in paragraph 141

64. Signboards. Every licensee must maintain, above the main outer door of the premises in which he carries on his business, a signboard exhibiting in conspicuous painted letters, his name and the class of license held by him. The information must be in the vernacular for country spirit, and in the vernacular and English for foreign liquor licenses. The license must be exhibited in a conspicuous place on the licensed premises

65 Authorization of agents. No licensee for the retail vend of liquor may allow any person to conduct sales in his behalf unless the name of such person has been previously submitted to the Collector for approval and endorsed by him on the license. This rule does not apply to (1) the licensee of a hotel, restaurant, bar, railway refreshment room or dining car, or (2) a chemist or druggist holding a license or permit under the Excise Act, or (3) the holder of a license in form L-11

66. Employés. Every licensee must furnish to the Collector, on his demand, a list of the persons employed or proposed to be employed in his licensed business and he may not employ any person whose employment the Collector has in his discretion, forbidden. In particular, no licensee may employ any person suffering from an infectious or contagious disease to sell liquor or serve in any capacity in his licensed premises. (*Notification No 777, dated 4th February 1915, page 145*)

Under Section 30 of the Excise Act licensees for the consumption on the premises are prohibited from employing any child under sixteen years of age, and also any woman without the previous permission in writing of the Collector

67 Closure of premises out of hours. Except at the time when the premises are licensed to be open, no person is allowed therein, except employés or members of the licensee's family

68 Hours No licensee may open his shop before sunrise. No licensee in a rural area may keep his shop open after 6 P.M. between the 16th of October and the 15th of April, or after 8 P.M. between

the 16th of April and the 15th of October. Any extension of these hours requires the sanction of the Chief Commissioner. No licensee for the vend of country spirit by retail or foreign liquor wholesale or by retail in a bazar or urban area may keep his shop open after 6 P.M. between the 1st October and the 31st March or after 8 P.M. between the 1st April and the 30th September.

No licensee other than those mentioned in this paragraph may keep his shop open after the closing time if prescribed in his license without the special permission of the Chief Commissioner.

The policy of Government being to minimize temptation to those who do not consume excisable articles and to discourage excess on the part of those who do, the Chief Commissioner will not sanction applications for extension of hours unless they are supported by the strongest reasons.

69 Every shop must be kept open during the hours for which it is licensed (except as provided in paragraph 76).

70 Rights of customers—Subject to the provisions of these rules every licensee is bound in respect of any articles which he is licensed to sell to meet the demand of every customer entitled to be served who tenders payment for what is required by him and the licensee must maintain a sufficient stock of all articles in which he is licensed to deal to meet the probable demand.

71 Who may not buy liquor—A licensee may not sell liquor—

(1) to any soldier of the rank of non commissioned officer or under when in uniform or when not in uniform if the licensee knows or has reason to believe that he is such soldier.

(2) to any person whom the licensee knows or has reason to believe to be a member of the family of such soldier and

(3) to any person whom the licensee knows or has reason to believe to be a camp follower (the term "camp follower" including all classes of followers—other than private servants—whether on or off duty who have a right to be in cantonments).

Provided that in premises specially approved under Section 28 of the Act by the Officer Commanding a Cantonment such liquor as is approved by the Officer Commanding in consultation with the Collector and is specified in the license of the vendor may be sold to any such soldier member of family or camp follower.

Provided also that at any railway refreshment room or dhal bungalow and in any railway dining car—

(a) troops and camp followers under the command of an officer may be supplied subject to the consent of such officer and

(b) soldiers and their families travelling in small parties, not under the command of an officer, may be supplied with a reasonable quantity, if the men are sober, and

Provided further that the restrictions laid down in sub-clauses (1), (2) and (3) of this clause shall not apply to the sale of liquor to a native soldier or a member of his family or a camp-follower when he is absent on leave from his regiment,

(4) to any person whom he knows, or has reason to believe, to be a policeman, Excise officer or railway servant on duty,

(5) to any person in the custody or under the escort of Police,

(6) to any insane person, and

(7) to any person whom he knows or has reason to believe to be intoxicated

(Notification No 776 of 4th February 1915 Page 141)

In this connection the very important provisions of Section 29 of the Excise Act, prohibiting sale to persons under 18 years of age, also require particular attention

72. Bribery. No licensee may give to any customer any free dose of liquor, or give any customer any perquisite or *dasturi* on the price of liquor sold

73. Liquor to be sold. No licensee may sell liquor of any character or brand forbidden by the Chief Commissioner, or sell any other kind of liquor than that permitted by his license. No licensee may sell, or keep on his licensed premises, any chloral hydrate, unless he is a chemist or druggist

74. Standard measures No sale of liquor by measure, whether wholesale or retail, may be made by any other than standard measures stamped or approved by the Collector. The standard measures are the imperial gallon of 277 274 cubic inches or fractions thereof, and the licensee must keep measure representing $\frac{1}{4}$ th, $\frac{1}{2}$ th, $\frac{1}{8}$ th and $\frac{1}{16}$ th of a gallon

Arrangements will be made for the supply of standard measures through the Collector

75. Entertainments No licensee may permit any professional entertainment or dancing, or the playing of musical instruments, or singing by professionals to be carried on in his premises in such a way as to attract the general attention of his customers, provided that the Collector may grant a general or special permit for such performances for any place licensed under forms L 3, L 4 and L 6

76. Temporary closures. No compensation is due for any closure made under Section 54 of the Excise Act, except a closure exceeding six hours ordered by the Collector

Office of the Chief Commissioner, Delhi

Correction Slip to the Delhi Excise Manual Volume I, dated the 29th
April 1931

No 40

I Page 59—

Add the following as paragraph 81 A —

81-A When a licensee dies and the Collector does not continue the license to the representative of the licensee or other person for the remainder of the period on the same conditions, the following rules shall apply —

(1) Licences disposed of by auction

(i) If a successful bidder dies before he has paid more than Rs 25 under rule (69) his estate shall have no claim to the refund of that deposit but it shall not be liable for any other payment

(ii) If a licensee dies after paying his initial deposit of Rs 25 and his first instalment of $\frac{1}{4}$ th of the total bid and any other instalments that may have become due his estate shall forfeit the sum paid including any instalment due and paid before the date of his death but his estate shall not be liable for any other payment. If on the date of his death the last date allowed, for the payment of any instalment had expired and the instalment had not been paid his estate shall be liable for the payment of such instalment or instalments whether the payment of these had been suspended by competent authority or not

(iii) If before his death the licensee had paid any instalment the last date for the payment of which was more than one calendar month after the date of his death his estate shall be entitled to a refund of any such instalment

(iv) In the event of a loss on re sale the estate of the deceased shall only be liable to the extent laid down above

(v) In the event of a gain on re sale the estate of the deceased shall not be entitled to any refund save as laid down above

(—

so tendered

85. Dealings with Excise officers.- Any transaction of the nature of a gift or loan between the licensee and an Excise officer is prohibited

86. Registers. Every licensee is required to maintain the registers prescribed for the class of business carried on by him, and make all prescribed returns punctually. True accounts of transactions must be maintained from day to day in ink. The licensee will enter all figures in English numerals and other particulars in English or Urdu characters unless the Collector by special order noted on his license, permit the use of other numerals or characters and the licensee must allow the inspection of his registers, stock and premises when duly requested by an Excise officer

87. Inspection book. An inspection note-book, with the pages numbered consecutively is maintained in every liquor shop and must be handed over to the Excise Inspector of the district or any officer authorized by him to receive it on a receipt being given therefor. Any punishment or warning incurred by the licensee without forfeiture or cancellation of his license is to be recorded in this book

88. A copy of these general conditions must be pasted in every inspection note-book

RULES FOR THE GRANT OF PARTICULAR LICENSES.

Foreign liquor

89. Wholesale and retail to the trade. An application for a license in Form L. 1 for the wholesale and retail vend of foreign liquor to the trade only, must contain a description of the liquor which is proposed to be sold, and state where the business is to be conducted. The Collector may grant such licenses with the previous sanction of the Chief Commissioner. The Collector may renew or may refuse to renew a license in this form once sanctioned. The fee is Rs. 50 per annum. The licensee may hold a license in Form L. 2 also if this appears desirable to the Collector. This license authorises the sale of beer and medicated wines which are classed as foreign liquor

90. Wholesale and retail to the public. A license in Form L. 2, for the vend of foreign liquor, may permit wholesale and retail vend to the public only. Such a license may be granted by the Collector with the previous sanction of the Chief Commissioner to any shop of proved respectability in a civil station, or cantonment, or any other place where there is a demand for superior foreign liquor. The Collector may renew or may refuse to renew a license in this form once sanctioned. A license in this form may not authorize consumption on the premises. The

fee is fixed by the Collector who bases it on an examination made of the recorded sale figures of the shop using as a guide an all round rate of one rupee per gallon of spirits and wines and four to six pies per gallon for beer. For purposes of fixing the fee, the sales to the clubs and messes and the sales by the brewers agents who sell to the public are treated as sales to the public.

The licensee may hold a license in Form L 1 also at the discretion of the Collector.

In fixing the fees however it must be remembered that there is no satisfactory method of ascertaining sales and that a premium may be placed upon the falsification of registers if they are the sole basis of calculation of fees. Apart from this it may be unfair to make too sudden a rise in the license fee paid by a particular firm and it would be preferable to maintain the same fee from year to year subject only to variation *when the volume of the business undergoes a marked change* rather than to make frequent alterations. The recorded volume of sales is therefore only a general guide to be taken into account along with other matters in determining what fee is appropriate. But in deciding upon the appropriate fee no attempt must be made to estimate the profits of a firm. The license fee does not necessarily diminish profits. It is in most cases doubtless added on to the selling price and only affects profits in so far as it tends to diminish consumption by increasing price. Apart from this consideration the estimation of profits and the taxing of them is a matter for the Income Tax Assessor not for the Excise Officer.

91 Hotels—A license for the retail vend of liquor in a hotel for consumption may be granted by the Collector in Form L 3 with the previous sanction of the Chief Commissioner. The Collector may renew or may refuse to renew a license in this form once sanctioned. The fee ranges from Rs 100 to 1 000 per annum. The Collector may however sanction a lower fee for small hotels and boarding houses which are not much frequented. This license may be granted for 3 6 9 or 12 months at proportional fees.

92 Restaurants—A license for the retail vend of foreign liquor in a restaurant may be granted by the Collector in Form L 4 with the previous sanction of the Chief Commissioner. The Collector may renew or may refuse to renew a license in this form once sanctioned. The fee ranges from Rs 100 to Rs 500 per annum but with the special sanction of the Chief Commissioner a lower fee may be charged on sufficient cause being shown. This license may be granted for 3 6 9 or 12 months at proportional fees.

93. Bars. When the licensee of a hotel or restaurant wishes to keep a bar for the retail vend of foreign liquor the Collector may grant him a supplementary license in Form L 5 with the previous sanction of the Chief Commissioner. The Collector may renew or may refuse to renew a license in this form once sanctioned. The supplementary fee ranges from Rs 50 to Rs 500 per annum. This license may be granted for 3, 6, 9, or 12 months at proportional fees.

It should be observed that the holder of a bar license is, under special condition 2, bound by all the conditions of the license of the hotel or restaurant to which the bar is attached. It follows that liquor may only be sold to persons taking meals in the hotel or restaurant or resident in the hotel to which the bar is attached. The excise staff should exercise particular vigilance in the case of hotel licenses, in which liquor may be sold to residents throughout the 24 hours to prevent sales to unauthorised persons.

94 Railway refreshment rooms. A license for the retail vend of foreign liquor in a railway refreshment room may be granted by the Collector in Form L 6. The fee ranges from Rs 100 to Rs 1,000 per annum, but smaller fees may be fixed as in paragraph 91 above. This license may be granted for 3, 6, 9, or 12 months at proportional fees. This license is for sale on the premises only, premises meaning the limits of the railway station.

95. Dining cars. A license for the retail vend of foreign liquor in a railway dining car may be granted by the Chief Commissioner *only* in Form L 7. The fee ranges from Rs 25 to Rs 500 per annum. This license may be granted for 3, 6, 9, or 12 months at proportional fees.

Delhi being the terminus of a number of railway systems running through other administrations, it is usual for the Chief Commissioner to direct that dining car licenses issued by other administrations shall be valid in Delhi Province for the period and on the conditions laid down by other administrations without levying an additional fee in the case of cars which come by rail from other administrations into Delhi.

96 Off consumption in hotels, etc If the licensee of a hotel, restaurant or railway refreshment room wishes to sell foreign liquor by retail for off consumption, the Collector may grant him a supplementary license in Form L 8, provided that there is a local demand for foreign liquor which cannot otherwise be met. The fee is fixed by the Collector at his discretion. This license may be granted for 3, 6, 9, or 12 months at proportional fees.

97. Military canteens A license for the retail vend of liquor in a military canteen may be granted by the Collector, with the

approval of the Commanding Officer in Form L 9. The fee is Rs. 24 per annum for a regiment and Rs. 12 per annum for a smaller unit. When a regiment or unit arrives in Delhi in possession of a canteen license granted in the Punjab the Collector will countersign the license for the period for which it was originally granted without charging any additional fee.

98 Foreign liquor retail in bazars—Licenses for the retail vend of foreign liquor in a bazar are generally sold by auction (*vide* paragraph 119). If however the Collector thinks it advisable he may submit proposals for the grant of any such license on a fixed fee which may not be less than Rs. 1,200 per annum. The grant of such licenses on fixed fees requires the sanction of the Chief Commissioner which must be repeated each year. These licenses will ordinarily be for off consumption. On consumption will only be permitted in very special cases by the Chief Commissioner.

99 Licenses in form L 11 for the bottling of foreign liquor may only be granted to persons who already hold licenses in form L 1 or L 2 by the Chief Commissioner. The fee shall ordinarily be Rs. 100 per annum. This license shall not be given to the holder of a license in form L 15 to bottle country spirit. It should be noted that this license does not authorize any form of vend. The Collector may renew this license as provided in Rule 34.

99 A Bottling of Foreign liquor—Condition 11 of the bottling license requires the licensee to seal or capsule each bottle on a system approved by the Chief Commissioner and in such manner that the bottle cannot be opened without destroying the seal or the capsule. Condition 9 requires him to submit all private labels for the approval of the Chief Commissioner before use. They should be submitted in triplicate.

100 Beer—retail—The Collector may grant licenses in selected places for the retail vend of beer for on or off consumption. The Collector may prescribe the form of license and the fee. No such license may be given to the holder of a license in Form L 14 for the retail vend of country spirit.

101 Medicated wines—The Collector may grant to any medical practitioner or to any respectable person genuinely engaged in the sale of drugs to the public for medical purposes a license in Form L 12 permitting the sale of medicated wines containing 42 per cent or less of proof spirit provided that such wines are sold as a tonic or medicine only. The license fee is Rs. 50 per annum.

NOTES—1. No license is required for the sale of any medicated wine containing less than 20 per cent of proof spirit.

2. All foreign liquor licenses authorize the sale of beer and medicated wines which are classed as foreign liquor.

Country spirit.

102. Wholesale. Licenses in Form L 13 for the wholesale vend of country spirit are granted by the Collector. The ordinary fee is Rs 50 per annum, but a separate license is required for each vend agency. The Collector may sanction a reduced fee for shops whose business is small, or where difficulty is experienced in finding suitable men to take out wholesale licenses. This license may not be given to the holder of a license in Form L 11 to bottle foreign liquor.

102-A. The addition of gold or silver leaves to country spirit, whether coloured or uncoloured, so long as the spirit is not put up in such a form as to resemble foreign spirit upon which excise duty at Rs 17-8 per gallon London Proof is leviable, will not be treated as a breach of condition 3 of License Form L 13.

103. Retail. Licenses in Form L 11 for the retail vend of country spirit are sold by auction (*vide* paragraph 119, *et seq*). The Chief Commissioner however, reserves the right to sell any such license for a fixed fee.

104. Bottling of country spirit. Licenses in Form L 15 for the bottling of country spirit may be issued by the Collector to holders of licenses in Form L 13 only. The fee ranges from Rs 50 to Rs 100 per annum.

104-A. Condition 6 of the bottling license for country spirit requires the licensee to affix a label to the neck of each bottle bottled by him and condition 10 requires him to seal or capsule each bottle on a system approved by the Chief Commissioner in such manner that the bottle cannot be opened without defacing the label. The specification of the label is given in Chief Commissioner's Notification No 2650-Commerce dated the 29th April 1926. Labels must show (1) the capacity of the bottle, (2) the name of the bottler and the district in which he has a license, and (3) the strength of the liquor in proof degrees. The labels should be on white paper and must bear in addition to the information above, the words 'Desi Sharab' in Persian characters. Condition 8 requires him to submit all private labels for the approval of the Chief Commissioner. They should be submitted in triplicate.

105 Reduction of country spirit. A license in Form L 16 to reduce country spirit may be given by the Collector to any licensee under Form L 13, provided the Collector can make satisfactory arrangements for the effective control of the reducing operations. No fee is charged for this license.

106. Sealed bottles. The Collector may grant licenses in cantonments, municipalities and large villages for the retail vend of country spirit in sealed bottles only, for "off" consumption. The Collector may prescribe the form of the license and the fee.

Before granting such a license in cantonments the Collector must obtain the consent of the Commanding Officer

107 Denatured spirit—Denatured spirit is defined in the Excise Act as spirit effectually and permanently rendered unfit for human consumption. It is commonly known as methylated spirit or spirits of wine.

108 The Collector may grant licenses in Form L 17 for the vend of denatured spirit. No fee is chargeable and the Collector may reject any application or refuse to renew any license for sufficient reason.

109 Inasmuch as one of the conditions in license Form L 17 forbids a vendor to sell more than one gallon of denatured spirit to one person the Collector may grant a license in Form L 18 permitting any chemist varnish maker or other person who in his business uses larger quantities of denatured spirit to purchase and possess any quantity of denatured spirit up to five hundred gallons. The possession of more than five hundred gallons

Correction Slip No 32 dated Delhi the 21st February 1931

65

in the last line at paragraph 110 substitute Rs 21 14 0 for 21 4 0

IPD—180 CCB—1 4 31—100

sp & whether imported into India or prepared in India with rectified spirit on which the prescribed duty if any has been paid may be imported exported transported or sold free of all restrictions up to any quantity

Provided that preparations supplied or sold by approved manufacturers or approved concession holders licensed as such under Chief Commissioner's Notifications Nos 727 Commerce and 728 Commerce dated the 8th February 1924 will be issued from licensed premises under pass in Form L 34

(Notification No 2120 Com dated the 22nd April 1924)

111 Thus it is necessary to have two forms of license for rectified spirit one for vend and one for excess possession. The two forms of license are explained in the paragraphs following

111 A Rectified spirit may be possessed by approved manufacturers and concession holders licensed as such under Chief Commissioner's Notifications Nos 727 Commerce and 728 Commerce dated the 8th February 1924 up to such limits as the Chief Commissioner may have prescribed for them. (Notification No 2123 C dated 22nd April 1924)

112. The Collector may grant a license in Form L 19, for the vend of rectified spirit for medicinal, industrial and scientific purposes. The license may be given only to holders of licenses in Form L 2 or L 17 or to chemists or druggists of good standing, approved by the Collector. The fee is Rs 25 per annum.

113. The Collector may grant a license in Form L 20 for the possession of rectified spirit for use in the manufacture of drugs, medicines and chemicals. The license is given free of fee.

Special licenses.

114. **Extension of hours.** In urban areas, the Collector may grant a licensee under Form L 10 or 14, a special license in Form L 21 to keep his shop open for not more than two hours after the time fixed by his license for closing. This special license may be given for important festivals only, at such fee as the Collector may prescribe.

115. **Fairs and special occasions.** The Collector may grant a license for a special occasion, in a form to be prescribed by him, at such fee as he considers suitable. In granting such a license on the occasion of a fair the Collector must observe the following instructions. No special liquor license may be granted for any fair where such a license has hitherto not been granted or where, having in the past been granted, it has now been discontinued. If a new fair is inaugurated, the Collector may not grant a special liquor license without the consent of the Chief Commissioner.

116. In the case of fairs for which special liquor licenses have hitherto been granted, the Collector may continue to grant such licenses. He should, however, take cognizance of any *bona fide* movement favouring prohibition, and he may without further sanction decline to grant a special liquor license, if, on testing local opinion, he is thoroughly satisfied that the discontinuance of such a license would be a measure approved by the unquestioned voice of local opinion, and that such local opinion is free from any suspicion of connivance at illicit distillation.

117. Licenses for recurring fairs of importance, at which it is permissible under these rules to provide for the sale of country spirit, should be included in the list of shops to be auctioned.

The question of the closure on the occasion of fairs of ordinary liquor licenses should be dealt with on principles analogous to those above laid down. If there is, in the Collector's opinion, a genuine local movement in favour of closure on these occasions, he should refer the matter to the advisory committee (paragraph 53). If after he has consulted the advisory committee, he is still in favour of the proposed closure, the case should be reported to the Chief Commissioner in time for orders to be communicated.

before the date fixed for the auctions. When such sanction has once been given it need not be obtained for subsequent years unless the Chief Commissioner so directs.

118 Special licenses for foreign liquor for places of recreation, etc—The Collector may grant a special license in Form L 22 for the retail vend of liquor at a bar at any place of recreation or on any special occasion when temporary arrangements for the sale of foreign liquor are required. The Collector will fix the license fee.

NOTE—In the cases mentioned in paragraphs 114, 115, 116, 117 and 118 the Collector should keep the principle before him that it is the policy of Government to minimise temptation to those who do not consume excisable articles and to discourage excess on the part of those who do. Licenses for extensions of hours or for special occasions should not be granted unless the applicants can adduce strong reasons in their favour.

Rules for the conduct of auctions

119 What licenses are sold by auction—Licenses including fair licenses for the retail vend of country spirit are ordinarily sold by auction. The Chief Commissioner however reserves the right to grant any such license on payment of a fixed fee. Licenses for the retail bazar vend of foreign liquor are usually sold by auction (*vide* paragraph 98).

120 Preparations for the annual auction of licenses—At the beginning of January in each year the Collector should for each shop to be auctioned make an estimate of its probable sales during the next license year and upon such estimate determine the lowest annual fee at which each shop may reasonably be licensed. The value of the shop should be communicated confidentially to the selling officer but should not be disclosed to the bidders. The Collector may close any existing shop after consulting the advisory committee.

121 Preparations for the annual auction of licenses—Auctions are held once a year by the Collector or by a gazetted officer selected and empowered in this behalf by the Collector. The Chief Commissioner fixes the dates of the auctions in consultation with the Collector and the Financial Commissioners Punjab so as to avoid the clashing of dates fixed for auctions in the adjoining Punjab districts and to allow competitors unsuccessful in the Punjab districts sufficient time to appear and bid at the sales in Delhi. The Collector should propose a date in December each year.

122 The Collector should give timely notice of the date and place of the auction. This notice should also specify—

(a) the conditions to which the auction will be subject

- (b) the number and situation of the shops to be licensed for the sale of country spirit and foreign liquor, respectively,
- (c) the minimum prices, if any, fixed for the retail vend of country spirit, and
- (d) any other information which may be of use to intending bidders

123. Conduct of auctions. Before the auction begins, the presiding officer should read out the conditions to which the auction will be subject and explain the maximum and minimum prices, if any, which have been prescribed for various classes of liquor

124. He then proceeds to put up each shop to auction, after carefully explaining its locality. The auction of two or more shops at one time is forbidden

125. Persons who may not be given licenses. A license may not be granted except to a person or persons by name or to a company registered under the Indian Companies Act or to a society registered according to law

126. No person is allowed to bid for a country spirit license if he, or any person closely associated with him in interest, holds a license for any dealings in foreign liquor, tan, or denatured spirit

127. No person is allowed to bid for another, whether his partner or not, unless he holds a duly executed power-of-attorney enabling him in this behalf

128. No person is allowed to bid unless he has deposited the sum of Rs 25 in a Government treasury, or deposits that sum at the time of the auction with the presiding officer

129. No person is allowed to bid whose name is on the list of persons debarred from holding licenses or who is known to the Collector to be debarred from holding a license in another province

130. The Collector may further exclude from the bidding any person, on account of his notorious bad character, or for any other sufficient reason to be recorded

131. Acceptance and refusal of bids. The presiding officer must refuse to accept any bid by an excluded person, or any bid which he has reason to believe is made in the interest of any excluded person

132. The presiding officer may refuse any bid which he considers to be merely speculative or dictated by private enmity or which, if accepted, would in his opinion tend to create an undesirable monopoly of interest

133 The presiding officer should record the name of each person making a bid and the amount of the bid

134 Where the bidding exceeds Rs 100 no bid should be accepted unless it is a multiple of Rs 10

135 Bids should be received for the whole annual license fee and not for the monthly instalments in which it is payable. The presiding officer is not bound to accept the highest or any bid. When the highest bid is refused the presiding officer should record his reasons for accepting another bid.

136 All bids accepted by an officer subordinate to the Collector require the Collector's sanction. All sales are open to revision by the Chief Commissioner.

137 Procedure when sale is not concluded—If the Collector refuses to sanction a sale or if a sale is set aside by the Chief Commissioner on revision the Collector may re sell the license by auction or by tender. If the re sale is by tender these rules will apply as far as may be.

138 If the lowest annual fee mentioned in paragraph 120 is not bid for any shop the Collector may in his discretion accept a lower bid provisionally but must report the case to the Chief Commissioner with whose sanction the shop may be—

(a) closed either permanently or till a person willing to take it up at the reserved price shall come forward or

(b) carried on by a vendor who will work it for a commission on sales or

(c) re sold at another auction or

(d) sold for the lower bid provisionally accepted

139 Refund of deposits—At the conclusion of every auction the Collector or the officer conducting the auction refunds to all persons who have not obtained licenses all deposits made by them.

140 Report of auction results—The Collector forwards to the Chief Commissioner for sanction statements shewing the locality of each shop sold the probable sales during the year (which are to be stated in gallons equivalent to London Proof) the lowest fee determined under paragraph 120 above the name of the person to whom the shop has been sold the amount for which it has been sold compared with the fee for the preceding year and in any case in which the shop has not been sold for the highest bid a short statement of the reasons for rejecting it. The Collector will also forward a list of licensees and the shops held by them to the Superintendent

of Police in his district, and in the case of country and foreign spirit shops, to the Manager of any distillery licensed in the Punjab and in the Bhagat State as well as to the Spirit traders and licensed victuallers of the Punjab, Amritsar

141. Payment of license fee. A person to whom a shop has been sold is required to pay one-sixth of the annual fee within seven days of the auction, any deposits already made will be credited to this sum, and any excess shall be either returned to him or credited to future payments. Before the beginning of the month in which he begins business under his license, the licensee is required to pay one-twelfth of the annual fee, and by the 7th of every subsequent month one-twelfth more till the whole fee is paid. But he may at any time pay the whole amount due if he wishes. If the total amount due is less than Rs. 100, it is payable in one sum unless the Collector for special reasons allows payment to be made by instalments. If any person whose bid has been accepted by the officer presiding at the auction fails to make the deposit of one-sixth of the annual fee, or if he refuses to accept the license, the Collector may re-sell the license, either by public auction or by private contract, and any deficiency in price and all expenses of such re-sale or attempted re-sale are recoverable from the defaulting bidder in the manner laid down in section 60 of the Punjab Excise Act, of 1914 as amended to the 1st July 1931.

No 43.

In rule 142(d), page 70

For the words "if a license is cancelled any fee paid or deposit made in respect thereof shall be forfeited to Government", substitute the following:

"if the license is cancelled, any fee paid or deposit made in respect thereof shall be forfeited to Government, but if any loss has to be made good, the deposit shall be taken into account in calculating the amount of that loss"

Page 155, in rule 83(d) of Notification No. 1314 C & I, dated 25th February 1915, as amended by Notification No. 2765, dated 20th March 1931, for the words "if a license is cancelled any fee paid or deposit made in respect thereof shall be forfeited to Government", substitute the following:

"if the license is cancelled any fee paid or deposit made in respect thereof shall be forfeited to Government, but if any loss has to be made good, the deposit shall be taken into account in calculating the amount of that loss".

[Notification No. 8506, dated 23rd September 1931.]

Collector may re-sell it by public auction or by private contract. The Collector will communicate the result of such re-sale in a statement to the Chief Commissioner in the same manner as the ordinary auction results. On the Chief Commissioner's order

being received the Collector will communicate the change in the list of licensees to the Superintendent of Police of his district and to the Manager of any distillery to whom a list of such licensees has been supplied

144 Disposal of licenses for the retail vend of country spirit by the fixed fee system—In January in each year the Collector will submit to the Chief Commissioner a report on the working of any shops which are being worked on the fixed fee system together with his recommendations as to how many shops should be given out in the ensuing year on—

(a) the fixed lump sum fee system or

(b) the fixed profit per gallon system

The Chief Commissioner will communicate his decision as to the number of shops to be so disposed of in the ensuing year before the date fixed for the auction of the retail vend of country spirit shops (paragraph 121)

145 In forwarding the statements referred to in paragraph 140 the Collector will forward a statement giving the names of the licensees selected by him for the fixed fee shops for the sanction of the Chief Commissioner

146 When the sanction of the Chief Commissioner has been obtained the directions contained in paragraphs 141 142 and 143 will apply to those selected for the fixed fee shops

(Notification No 1314 dated 20th February 1914 Pages 145 155)

(C) Hemp Drugs—Charas and Bhang

147 The hemp plant—The hemp plant (*Cannabis Indica* *var sativa*) is a tall erect herb reaching when wild a height of 8 to 11 feet when cultivated for fibre a height of 6 feet and when grown for ganja a height of 4 to 5 feet The plant grows wild throughout the Himalayas and submontane regions of the Punjab It is cultivated for fibre in the Himalayas and occasionally for the manufacture of drugs in the plains Its cultivation is forbidden in the Delhi Province

148 Its products—Ganja—Charas bhang and ganja are the three products of the hemp plant with which the Excise administration is concerned The possession or import of ganja is absolutely prohibited in the Delhi Province (Notifications Nos 5015 of 7th August 1914 and 1192 dated 20th February 1915 Page 164)

149 Charas and Bhang—Charas and bhang have been defined in paragraph 3 All the charas and bhang consumed in the Delhi Province comes from the Punjab where the former is

imported from Yarkand and the latter grows wild in the sub-montane districts and abounds in Hoshiarpur, Gurdaspur and Jullundur. Charas arrives as a dark green or brown coloured paste of high consistency, pounded into a solid block and packed in skins. Charas in small quantities is mixed with tobacco and smoked.

When required for use bhang leaves are pounded with a pestle and mortar in cold water, and the resulting liquid is strained off and drunk. The leaves are more rarely pounded up with flour and sugar to make a sweetmeat called majun.

150. General policy. It is important that hemp drugs shops should be kept distinct from opium shops. No person who has purchased a license for the retail vend of opium should be permitted to bid in his own name or through an agent or partner for a shop for the retail vend of charas or bhang or of both, in the same city, town or village and no charas or bhang shall be sold in the same shop as opium.

151. Combined shops. The combination of charas and bhang shops should not be permitted unless the demand for bhang is so small as to make it unprofitable for any person to take out a separate bhang license.

152. Preliminary enquiries. There is little difficulty in ascertaining the places at which an appreciable demand for charas exists. The fact of a charas license going cheap may ordinarily be taken as a sure sign that the license is not needed.

The disposal of bhang licenses is also attended with uncertainty, partly because the supply of bhang is practically unlimited, and in many parts of the Punjab, from which it is imported into Delhi, the drug is to be had for the gathering, and partly because the demand for bhang, while more universal than that for charas is much less concentrated in well-recognised centres.

153. The Collector should ascertain, as far as he can, the places at which bhang shops can most usefully be maintained. If at any of those places it has been decided to maintain charas shops as well, then the two licenses can be sold separately. In places where it is proposed to open a bhang shop, but a license for vend of charas is not required, then the intention to grant the bhang license should only be persevered in if the bid made for it at public auction shows the shop to be worth opening, or if opened in former years, to be worth maintaining.

154. Joint bidding. Joint bids are forbidden and may not be taken for the charas vend and bhang vend licenses at one place.

155. Period of licenses. No license for the vend of intoxicating hemp drugs may, without the previous sanction of the Chief

Commissioner be granted for a period extending beyond the term of the year as defined in paragraph 34

156 Kinds of licenses—Licenses for the vend of hemp drugs are of three kinds namely—

- (a) Licenses for the wholesale vend of charas and bhang while in bond—such licenses are called wholesale (in bond) licenses
- (b) Licenses for the wholesale vend of charas and bhang not in bond—such licenses are called wholesale (general) licenses
- (c) Licenses for the retail vend at a shop of—

(1) charas or any preparation or admixture thereof

(2) bhang or any preparation or admixture thereof,

Such licenses are called retail licenses. The maximum limit of retail vend is—charas three tolas bhang one seer (paragraph 4)

(Notification No 1949 dated 14th March 1917 Page 164)

157 Wholesale (in bond) licenses—The wholesale (in bond) licenses in form H 25 cover the sale of charas and bhang deposited in the bonded warehouse at Delhi. The depositors of charas or bhang require this license to enable them to dispose of their bonded stocks. The fee is small (*vide* paragraph 160). The license holders may sell to (1) persons holding similar licenses (2) to persons holding general wholesale licenses or retail licenses for the vend of charas or bhang in Delhi Province and (3) in the case of bhang to permit holders from other provinces of British India or a Native State.

158 Wholesale (general) licenses—The wholesale (general) licenses in Form H 26 cover the sale of both charas and bhang, which having paid duty have been removed to licensed premises. Licensees may sell charas or bhang to any one holding a similar license charas to charas retailers or wholesalers and bhang to bhang retailers or wholesalers. They may also sell bhang to permit holders from a Native State or other provinces of British India. They may not sell charas in less quantity than one seer or bhang in less quantity than five seers.

159 Retail licenses—The retail licenses for charas and bhang are in Forms H 27 and H 28 respectively.

160 License fees—The fees payable for a wholesale (in bond) license is Rs 5 and for a wholesale (general) license Rs 16 for the whole or any part of the financial year. The fees payable for retail licenses are fixed by auction or tender. The Collector may call for tenders hold auctions and accept any tender or bid made at public auction.

This rule allows of fees being obtained for retail licenses in practically the same way as they are obtained in the case of retail licenses for vend of spirits and liquors

161. Licensing authority. Wholesale and retail licenses are granted by the Collector

161-A. Authorisation of agents. No licensee for the wholesale or retail vend of hemp drugs shall allow any person to conduct sales in his behalf unless the name of such person has been previously submitted to the Collector, for approval, and endorsed by him on the license

162. Disposal of licenses. The retail licenses are to be auctioned separately not in groups. But tenders may be taken, and the bids made at an auction may be regarded as tenders if the bid made by the highest bidder is not accepted by the Collector owing to the highest bidder being considered by him for a valid reason unsuitable as a licensee

163. Conduct of auction. For the above and all other matters in connection with the conduct of auctions the rules as to liquor licenses apply *mutatis mutandis* (paragraphs 119-143) except that the statements of auction results (paragraph 140) are not submitted to the Chief Commissioner

164. Farms. The monopoly of the right of retail vend in Delhi district or specified part of it may be farmed with the sanction of and subject to conditions approved by the Chief Commissioner in each case. The form of agreement to be used in the case of farms is H 29

165. Surplus stock. For the disposal of surplus stock on the determination of a license the corresponding rule in the liquor licensing chapter (paragraphs 82-83) should be applied

166. Vend of cocaine. Rules relating to the vend of cocaine will be found in Chapter X

[Notification No 1949, dated 14th March 1917 (conditions 2 and 4 of Form H 26) Pages 164 and 277]

CHAPTER IV

COLLECTION SUSPENSION REMISSION AND REFUND
OF EXCISE REVENUE

167 Excise revenue—Excise revenue is an important part of the general revenue of the district for whose collection the Collector is responsible. Arrears are recoverable as if they were arrears of land revenue (Section 60 of the Act)

168 The still head duty imposed on country spirits and Indian made foreign liquors is paid in the Punjab or the United Provinces, as the case may be before the issue of such liquor from the distillery or brewery in the Province concerned. Duties of Rs 60² per seer on charas (or such rate of duty as was in force in the Punjab when the charas was imported into that Province) and of Rs 1-8 per quarter maund on bhang have however been levied in the Delhi Province with effect from the 1st of April 1917 on all charas and bhang imported from the Punjab in bond and removed from the bonded warehouse established in Delhi under Section 22 of the Punjab Excise Act I of 1911 as applied to the Delhi Province. The duties are paid into the Delhi Treasury. The Excise revenue is therefore realised in the Delhi Province partly by duty and partly by license fees. (*Notification Nos 1511 and 1517 C and I dated 27th February 1917 Page 171*)

169 Collection—Where fees are not payable at the treasury the Tahsildar is responsible for their collection. The District Excise Officer furnishes the Tahsildar with a demand statement and the Tahsildar is required to take prompt measures for the recovery of any sum not paid by the 7th of the month.

If any sum is outstanding on the 10th of the month the Tahsildar must report the case to the Collector. Defaulters should be promptly dealt with and their licenses cancelled and resold unless they pay up.

170 Suspensions and remissions—Suspension of an Excise demand is rarely required and is only permissible under the special orders of the Chief Commissioner. Remission of sums due is only required where any such sum is irrecoverable. Remissions of excise revenue require the sanction of the Chief Commissioner. Applications for sanction should be accompanied by a brief statement of the case and the measures taken towards recovery.

171 Refunds—Refunds of Excise revenue which has been wrongly collected are sanctioned by the Collector up to any amount which has been wrongly collected.

172 Concessions—Cases sometimes arise in which concessions may equitably be made to license holders who through no fault

of their own, have failed to obtain from then licensed business the profits that they had reason to expect --

- (a) When a license is cancelled for a cause other than a breach of the conditions of the license, the licensee may be excused payment of the license fee calculated for a period of 15 days previous to the closure, if due notice of the Collector's intention to close the shop has been given. He should also be excused payment of the fees due for the remainder of the term of his license (*Section 41 of the Act*)
- (b) If notice has not been given, the licensee may be awarded, in addition, such further sum, if any, as the Chief Commissioner may direct, by way of compensation
- (c) When a licensee dies, his heirs may be awarded any sum paid for the period subsequent to his death
- (d) When a farm of fees leviable for the retail sale of spirits or drugs has lapsed by reason of the death of the farmer, his heirs may be granted the farm fees due for the remainder of the period
- (e) When such a farm lapses from any cause other than a breach by the farmer of his conditions, or when within the term of a farm any reservation or restriction is made with regard to the grant of sub-licenses, a proportional refund may be paid to the farmer
- (f) Such circumstances as a serious outbreak of plague, the occurrence of unusual scarcity, the sudden departure of troops from a cantonment, the placing out of bounds of a cantonment shop, or the closure of a fair, give a licensee an equitable claim to compensation
- (g) When a shop is closed by order of the Collector, under Section 54 of the Act, for more than six hours, compensation should be granted by the Collector by remission of the daily license fee in proportion to the length of the closure. Compensation under subparagraph (b) and (f) requires the sanction of the Chief Commissioner

173. Sanction to refunds will be obtained in form M 25 which is payable at the treasury

Payment of Excise Revenue.

174. Payment of duty. As explained in paragraph 168, still-head duty on liquor is payable in the Punjab or the United Provinces while that on charas and bhang is paid in the Delhi Province. Payment of the duty on charas and bhang is made at

the headquarters Treasury of the district and may not be accepted at the Treasury unless the tender of such duty is accompanied by a certificate (in form H 7, in the case of charas or form H 24 (b) in the case of bhang) from the officer in charge of the bonded warehouse at Delhi as to the quantity to be removed and the amount of the duty payable thereon and as to the fact that the charas or bhang for which duty is entered is to be removed to the vend premises of a person licensed to sell bhang or charas in the Delhi Province or in the case of bhang is to be exported under proper authority to another province of India or a Native State to which such exports are authorised

174-A The officer in charge of the treasury if he is satisfied that the certificate presented with the tender of duty fulfils the requirement of the preceding paragraph and that the sum tendered is the full duty leviable on the charas or bhang to be removed from the bonded warehouse accepts payment of the duty and returns the certificate with a Treasurer's receipt for the duty paid

175 Fixed license fees—Fixed license fees are in all cases payable before the issue of the licenses. In the case of licenses for the retail vend of country spirits, granted on fixed fees (paragraphs 144—146) however the fees are payable as in the case of licenses sold by auction (paragraph 176)

176 Auction fees—Auction fees are payable for the first two months in advance and subsequently by monthly instalments of one twelfth of the annual fee until the whole is paid. All these payments are to be credited direct to Excise revenue and not to deposits. They are to be brought to account in the year in which they are paid and not necessarily in the year to which they relate

Court fees—All applications on matters connected with Excise made to the Collector or other Excise officer fall under Article 1(a) of Schedule II to the Court Fees Act and must bear two annas stamp

CHAPTER V.

PROSECUTIONS, REWARDS AND DISPOSAL OF THINGS CONFISCATED

A Prosecutions.

177. Magisterial jurisdiction. The Excise Act contains special provisions as regards Magistrates. In Section 3 (15) of the Act a Magistrate for the purposes of the Act is defined as any Magistrate of the first or second class or any Magistrate of the third class, specially authorised to try Excise cases by the District Magistrate. Section 48 of the Act lays down the power of a Magistrate to issue warrant for search or arrest in cases where he has reason to believe that an offence under Section 61 or 63 of the Act has been, is being, or is likely to be committed. Section 75 limits the power of a Magistrate to take cognizance of certain Excise offences in certain circumstances. Section 78 lays down the power and procedure of a Magistrate in regard to confiscation.

178. Restriction of prosecutions. No complaint of any offence against the Excise Act can be entertained unless it is made within one year after the date on which the offence is alleged to have been committed. [*Section 75 (2) of the Act*]

179. Attitude of the Courts.— Offences against the Excise and Opium laws include, as a rule, no act of violence and constitute no danger to the public peace. For these reasons the criminal courts are apt to treat them as unimportant, to discount the evidence of Excise officials, to dismiss cases without good reason, and, when they do convict, to give inadequate sentences. The result of this tendency is to paralyse the activities of the Excise Department and to bring the law on the subject into general contempt.

180. Qualifications for trying Excise cases. It is desirable that the Magistrates trying such cases should have some technical knowledge of the subject, and some sympathy with the aims of Excise policy. Honorary Magistrates, as a rule, have neither of these qualifications, and it is most undesirable from the point of view of Excise administration that Excise cases should be tried by Honorary Magistrates.

181. Uniformity of treatment. There are moreover, advantages to be gained by uniformity of treatment. In the general criminal administration it is not possible to send one class of crime to a single Magistrate. In the case of excise and opium offences such a policy is possible and has been found useful. The Magistrate, who is clearly designated for selection, is the District Excise

Officer and the practice of sending all excise and opium cases to him for trial is one that is advocated in the Punjab and has stood the test of experience

182 Investigation of Excise offences—Officers of the Excise Department should co operate with the police in the detection and investigation of excise offences. The Chief Commissioner lays stress upon this co operation as one of the principal secrets of successful working. Any case of jealous or obstructive working will be severely dealt with. The connection of the police with excise matters is dealt with in paragraph 21. In Delhi for the purpose of prevention investigation and prosecution of excise offences the Excise Inspector and his staff are under the Additional Superintendent of Police and work with the police as one staff. When the police become aware of excise offences they are instructed to inform the excise officials at once and to associate the Excise Inspector or Sub Inspector with them in their investigations. Similarly when an excise official goes to make an arrest or a search in a definite place he should always ask police officer to accompany him unless the delay involved is likely to defeat the ends of justice. If the station house officer is present at the investigation he will naturally conduct it. If however there is no police officer present of the rank of Sub Inspector or Head Constable then the investigation should be conducted by the Excise Inspector or Sub Inspector.

A register of First Information Reports of offences under the Excise and Opium Acts must be kept up by all Inspectors and Sub Inspectors. The register will be in form M 30 and in duplicate. In this register excise officers will enter all complaints and reports of excise offences. If necessary the name of the complainant or informer may be suppressed.

As soon as possible and in any case within 24 hours of any arrest seizure or search one copy of the report must be sent to the Additional Superintendent of Police Delhi. If any arrest or seizure has been made by the investigating Excise officer he will send to the police for custody the persons arrested and the articles seized in accordance with the provisions of Sections 50 and 53 of the Excise Act along with a list in duplicate. In return he will be given the duplicate of the list duly signed in token of acknowledgment. In cases against the opium law the provisions of Sections 20 and 21 of the Opium Act should also be observed.

On the conclusion of an investigation the Additional Superintendent of Police after consulting the District Magistrate where necessary decides whether a case is to be brought to Court and prosecuted. All excise cases which come to Court in Delhi are police cases whether the investigation was initiated by the excise staff or by the police originally.

Co-operation is equally necessary between excise officers of Delhi and of the Punjab and United Provinces districts adjoining it. Conferences between the excise inspector of neighbouring districts are useful in this regard, but Inspectors should correspond with each other freely when one has any information that may be useful to another.

183. Only definite offences to be prosecuted. Care should be taken to prosecute only cases of a definite offence against the excise law. Technical and trivial transgressions should be dealt with departmentally or under Section 80 of the Act. The prosecution of petty cases of possession of spirit just exceeding in quantity the legal limit and of cocaine or illicit spirit of an insignificant amount has little, if any, preventive effect; such cases are generally tainted with an element of doubt, which leads not infrequently to discharge. The prosecution of such cases and the doubt attaching to them does not pre-dispose the magistracy in favour of excise measures. Possession of cocaine or of illicit spirit is *prima facie* evidence of the existence of an illicit seller or importer or an illicit still, which it is the primary duty of the excise official to trace.

184. Procedure in Court. The procedure in regard to the prosecution of excise offences is described in paragraph 22. The Excise Inspector or Sub-Inspector should invariably be present at the trial of every excise or opium case to advise and instruct the prosecutor, to act as complainant, and tender evidence, in every case in which he himself is not a witness. Much stress is laid by the Chief Commissioner on the importance of the prosecuting functions of the Excise staff. The Excise Inspector is supplied by the Excise Bureau, from time to time, with copies of the judgments of High and Chief Courts in cocaine and other cases, which have a bearing on the law involved and on the importance of deterrent sentences in cocaine and other cases. He is expected to make full use of these and to bring them, when relevant, to the notice of the prosecuting agency. In the report of Excise cases, referred to in paragraph 193, a column is provided in which the Collector is to enter a note of the part played by the Excise staff in the prosecution.

185. Evidence. In tendering evidence, Inspectors should remember that the Magistrate cannot take into account anything that is not on the record. The Chief Court, Punjab, have ruled that the prosecution must prove every link of the chain of evidence, inculcating the accused, while the accused is not bound to prove his defence whether true or false. Prosecuting officers should, however, remind the Magistrate of the presumption enjoined by Section 76 of the Excise Act (*Punjab Chief Court 121, 1904*).

186 Previous convictions—Prevalence of particular offences — accordingly if the accused is an old offender his previous convictions should be proved in Court under Section 221 (7) of the Criminal Procedure Code. It should be remembered however that while the Excise Act provides for increased penalties on subsequent conviction the Opium Act contains no such provision. If a particular offence is so rife in a particular locality or at a particular time as to call for specially deterrent sentences evidence of this should be produced. If the offence concerns the possession or handling of an excisable article the exact weight strength or measure of that article should be proved in evidence. Where the offence alleged is possession of an excisable article or manufacturing apparatus a map of the premises should always be put in showing where the contraband was found the entrances to the building or enclosure and the situation of neighbouring buildings. The map should be on a large enough scale to show not only the room or shed in which the article seized was found but the place in the room or shed where it was found.

Where the offence alleged is possession of an excisable article or a manufacturing apparatus in addition to putting in the map alluded to above it should also be proved in evidence that the accused is owner or occupier or part owner or part occupier of the premises where the articles or apparatus is found.

187 The enemy plea —A common line of defence in such cases is to plead that an enemy or the police have put the contraband in the house or stable of the accused. No doubt this is sometimes true and it is the business of the investigating officer to distinguish between true and false cases. An enemy will for instance put cocaine or a pot of *lahan* in a cattle shed and promptly inform the police. The police arrive find the cocaine or *lahan* and send the case for trial.

188 Method of defeating the enemy plea —If it can be shown that the building where the contraband was found was generally kept locked and thus was inaccessible to outsiders the defence plea must fail. Very often however the Courts are asked to convict solely because the cocaine or the pot of *lahan* was found by the police on arrival. In spite of the presumption of guilt which Section 76 of the Act demands in such cases Magistrates and appeal Courts will not convict on such evidence alone and any excise officer who sends up a case on such evidence shows a distinct lack of detective ability.

189 Detective ability —It is generally easy for instance to form an opinion whether the contraband has been where it was found for any length of time or not. If a heavy pot of *lahan* has been standing on earth or in straw for sometime there will be distinct

traces of that fact probably on the pot, and certainly on the earth or straw

190. True and false cases. There is no doubt that false cases are got up by a man's enemies against him. In the great majority of cases the investigating officer, if he uses honest intelligence, can discover whether a case is true or false and can give real reasons for his opinion. The points which turn the scale in a criminal court, are often very small, and if the case is genuine, the more information there is, the more likely the case is to succeed. Moreover, a careful and intelligent investigation on the spot will enable an officer to distinguish a false case from a true one, and to eliminate the false cases, instead of sending them all up to take their chance.

191. Necessity for discrimination. If all investigating and prosecuting officers will act on these instructions, they will foster a confidence among the magistracy in regard to excise cases, which at present is not universal, and will obtain a larger percentage of convictions.

Whipping. In pressing for punishment the prosecuting agency should remember that juvenile offenders may be whipped for offences under Section 9 of the Opium Act, and Section 61 (1) (a) and (c) and Section 61 (2) (a), (b) and (c) of the Excise Act.

192. Finger print records. The Phillaur Bureau in the Punjab maintain a record of the finger print slips of all offenders sentenced under the Excise or Opium Acts. The prosecuting officer should accordingly ask the Superintendent of Police to have the finger prints taken of all persons convicted under these Acts and of any accused person whose previous conviction it is desired to establish by reference to Phillaur.

192-A. Chemical analysis. Samples of excisable articles in regard to which doubt arises should be sent for analysis and opinion, to the Chemical Examiner for Customs and Excise Calcutta, whose report is admissible in evidence under Section 510 of the Criminal Procedure Code. Samples should be sent by the Collector direct and not through the Civil Surgeon. (*Government of India Department of Commerce and Industry, No 2830-2845-67, dated 14th April 1913*)

193. Reports of results. When a case has been decided the result should immediately be reported by the Excise Inspector to the Collector. All cases under the Excise or Opium Acts have to be reported at once to the Chief Commissioner. In cases in which appeals have been lodged reports should be submitted as soon as the result of the appeal is known. Especial expedition is necessary when it is proposed to move the High Court, Punjab, to enhance a sentence or reverse an order of acquittal. It is unreasonable to expect the High Court to order the re-arrest of a man who has

been at liberty two or three months. To be effective therefore action in this behalf must be prompt. The Sessions Judge Delhi has been ordered by the High Court to inform the District Magistrate immediately of the result of appeals (*Punjab Chief Court Criminal No 1175 of 1913*).

194 Law examination—To enable Excise Inspectors and Sub Inspectors to acquit themselves creditably in Court an examination in law has been instituted in the Punjab from which province the excise staff serving in Delhi is recruited and no Sub Inspector on probation will in future be confirmed until he has passed it. The examination is held half yearly at the same time as the Tahsildars examination. For the subjects prescribed for the examination Financial Commissioner Punjab's notification No 561 GJ 321 dated the 7th January 1924 should be consulted.

B—Rewards

195 Rewards to officials—It is to be observed that neither the Excise nor the Opium Act authorises a convicting Magistrate to grant rewards out of fines recovered under the Acts. Any rewards considered necessary therefore must be given by the Excise Department. It is the ordinary duty of all excise officials to prevent and detect offences against the Excise and Opium Acts. Devotion to duty, energy and skill are expected from officials. In the matter of rewards therefore a clear distinction must be drawn between excise officials who are and outsiders who are not under an obligation to give active assistance to the Excise Department. At the same time it is recognised that exceptional service outside the ordinary course of duty or exhibiting qualities of a specially meritorious kind does entitle officials to special recognition. This recognition ordinarily takes the form of a special entry in a character roll, a commendation certificate or special promotion. Cash rewards may however be granted for conduct displaying extraordinary address, acuteness, industry, fidelity or courage. In all recommendations for any form of recognition or reward whether forwarded in favour of a police, revenue or excise official the grounds of the recommendation should be set forth in sufficient detail to show whether the services to be recognised were extraordinary. If a reward is proposed for any official of status higher than a Naib Tahsildar or a Sub Inspector of Police or Excise the previous sanction of the Chief Commissioner must be obtained.

196 Rewards to non-officials—In the case of non-officials a distinction is drawn between cases which lead to a criminal prosecution and cases which do not. The Collector may without awaiting the institution of criminal proceedings grant a reward or reimburse the expenditure up to an amount not exceeding Rs 100 to any person who gives information leading to the detection of

an illicit still, distilling plant or an illicit dealer in cocaine, charas or bhang

197. The Chief Commissioner may, either of his own motion, or on application made by the Collector, grant rewards for information regarding offences against the Opium Act, or the Excise Act, or against rules made under either of these enactments, even though no judicial proceedings be taken in connection with such information, or no person be convicted of any offence in connection therewith

198. Rewards granted after conviction of offender. After the conviction of an offender the Collector may grant on his own authority rewards not exceeding Rs 500 in any one case without regard to the amount of fine imposed or realised. If rewards exceeding Rs 500 in any case are proposed, the sanction of the Chief Commissioner must be obtained

199. Disbursement of rewards Rewards may be disbursed as soon as the trying magistrate has recorded an order of conviction, unless the Collector sees reason for believing the case to be a false one in which case the decision of the appellate court should be awaited

200 General The power to sanction rewards is dependent in all cases on the existence of budget provision. But when a reward has been sanctioned by the proper authority, sections 161 and 162 of the Civil Account Code become applicable and it must in all cases be disbursed without delay

201. General. Rewards should be given freely and liberally for useful information. In the case of informers, rewards should be given secretly by the Collector or the District Excise Officer. The certificate of the Collector that the reward has been paid by him is sufficient voucher for the expenditure and the name or receipt of the payee is not required

In working up cases, Excise Inspector and Sub-Inspectors sometimes have to pay to informers small sums of money, which they should not be expected to disburse out of their own pockets. In order to provide them with funds for this purpose, the Collector has been authorized to reimburse expenditure up to an amount not exceeding Rs 100 in one case out of the budget allotment for rewards which come under the head contingencies subordinate to "7 Excise" (*Punjab Treasury Manual, page 41*)

Disposal of things confiscated.

202. Who may confiscate. The powers of a magistrate to confiscate things, and even animals, used in connection with the commission of an offence under the Excise or Opium Acts are very wide. It must be remembered, however, that while Excise officers have power under Sections 45, 47 and 49 of the Excise Act,

to seize suspected articles they have no power to order confiscation unless there is no accused person (see Section 79 of the Act) They can only send the things seized with the accused to a magistrate for his orders

203 Procedure—When a magistrate has passed an order of confiscation under Section 78 of the *Licence Act* the articles confiscated are made over to the Collector. When the appeal if any has been decided the Collector will proceed to dispose of the articles if the conviction or confiscation order has been upheld. All confiscated liquors and hemp drugs shall be destroyed under the orders of the Collector in the presence of the District Excise Officer (*C C s Notification No 2196 Com dated 24th March 1927, page 163*)

204 Opium—All confiscated opium admixture of opium or preparations of opium prepared for use in smoking and poppy heads shall be destroyed under the order of the Collector in the presence of the District Excise Officer (*C C s Notification No 2193 C dated 24th March 1927*)

205 Morphia—The Collector shall cause all Morphia drugs confiscated under the *Opium Act I of 1878* or delivered to him under rule 29 of the rules published with the Chief Commissioner's Notification No 1427 C & I dated the 16th February 1918 to be destroyed in the presence of the District Excise officer (*C C s Notification No 2190 C dated 24th March 1927*)

206 Cocaine—All confiscated cocaine and all preparations and admixtures of cocaine and its allied drugs as defined in Chief Commissioner's Notification No 2008 Commerce dated the 31st March 1926 shall be destroyed under the orders of the Collector in the presence of the District Excise Officer (*C C s Notification No 311 Commerce dated 14th January 1927 page 182*)

Paragraphs 207 to 213 omitted

CHAPTER VI.

APPEALS AND REVISIONS

214. What appeals are allowed. Section 14 of the Excise Act leaves it to the Chief Commissioner to declare in what cases an appeal to higher authority against orders passed by Excise officers shall be allowed. The Chief Commissioner has accordingly prescribed the following rules

An appeal shall lie from an original or appellate order of an Excise officer as follows, namely

- (a) to the Collector when the order is made by an Excise officer below the rank of Collector,
- (b) to the Chief Commissioner when the order is made by a Collector

Provided that when an original order is confirmed on first appeal, a further appeal shall not lie (*Notification No 778, dated 4th February 1915 Page 142*)

215. Appeal procedure. In accordance with the provisions of Section 58 (2) (c) of the Excise Act, the Chief Commissioner has made the following rules prescribing the time and manner of presenting and the procedure for dealing with appeals from orders of Excise officers —

(1) Every memorandum of appeal must be presented within one month from the date of the order appealed against

(2) Every memorandum of appeal shall be accompanied by the order appealed against, in original, or by an authenticated copy of such order unless the omission to produce such order or copy is explained to the satisfaction of the appellate authority (*Notification No 779, dated 4th February 1915 Page 142*)

216. Revision Under Section 15 of the Act, the Chief Commissioner is the only authority who can revise an order passed by an Excise officer.

CHAPTER VII

BUDGETS AND CONTINGENCIES

217 Dates of submission of budgets Number of budgets — Budgets for receipts and expenditure of the Excise Department are submitted annually by the Collector to the Chief Commissioner in duplicate on dates prescribed by the Pay and Accounts officer Civil Administration Delhi each year. The budgets are due with the Government of India by the 15th October. On the expenditure side one consolidated budget is submitted for Excise including opium under head Account I B—Excise.

218 Instructions for the preparation of budgets—General instructions for the preparation of budgets will be found in Chapter 11 of the Civil Account Code Volume I. Special instructions will be issued every year by the Chief Commissioner if necessary.

219 Receipt budgets—Under the head Excise on the receipt side must be entered license fees, fines and miscellaneous revenue. The entire credit on account of sale proceeds of opium is taken to the corresponding receipt head VI—Excise sale proceeds of Excise opium. Opium license fees, fines and miscellaneous revenue must also be budgetted for under this head.

220 Expenditure budget—In the expenditure budget provision must be made for the pay of the district Excise establishment, petty construction and repairs, travelling allowance and contingencies including rewards to private persons and cost of opium supplied to the Excise Department. The pay of the establishment for the central control of Excise maintained in the Chief Commissioner's Office is also provided for in this budget.

221 Cautions—In framing his budgets the Collector should be careful to see first that the figures for the previous year are those finally sanctioned by the Chief Commissioner and not those originally submitted by the Collector and second that all anticipated changes whether in the revised estimates for the current year or the budget estimates for the following year are explained and justified. Such explanations as owing to anticipated increase are merely tautological and explain nothing.

222 Contingencies—Excise contingencies are included in the class Contract Contingencies which are under the direct supervision of the Collector with the exception of rewards which come under class C Contingencies—audited but not countersigned—(*vide* Chapter 6 of the Punjab Treasury Manual). All Excise expenditure is debitable to the head Account I B—Excise and should be kept within the budget allotment. Money required to meet contingent charges will be drawn from the Treasury on abstract bills.

in accordance with the rules in the Civil Account Code, supplemented by the rules and orders of the Accounts Department. Detailed accounts of all expenses must be kept in the contingent register prescribed by Article 94 of the Civil Account Code and all rules and orders of the Accounts Department must be duly observed.

Rewards paid to private persons (paragraphs 195-201) come under the head contingencies, as explained above.

Rewards to Government servants are adjustable under "Allowances and Honoraria."

CHAPTER VIII

INDENTS FORMS AND DEPARTMENTAL APPARATUS

223 Stationery—The Collector should include in his annual stationery indent the stationery required by the Excise Department

224 Forms—Indents for Excise forms and registers required during the year should be submitted by the Collector to the Chief Commissioner. These indents should be prepared in the forms prescribed for the purpose and are scrutinised in the Chief Commissioner's office to prevent requisitions being made for a larger supply of forms than is actually necessary. At the same time the Collector should be careful to see that his annual indent for forms provides for a surplus equivalent to at least one quarter's requirements. Emergent and supplementary indents should not be sent direct to the Press. The forms will be issued by the Press direct to the Collector. Any vernacular Excise forms required by the Collector should be obtained locally i.e. lithographed at the Jail Press and paid for out of his grant for lithographic printing.

225 Apparatus—Indents for hydrometers, thermometers and test glasses required for the Excise Department should be submitted by the Collector to the Chief Commissioner on or before the 1st of August in each year. Indents for hydrometers should be in form M 73 and will be sent by the Chief Commissioner to the Director General of Stores, India Office, London. Indents for thermometers and test glasses should be in form M 74 and will be sent by the Chief Commissioner to the Mathematical Instrument Office, Calcutta, in accordance with the directions given on the form.

226 Testing instruments—Every Inspector, Sub-Inspector and probationer employed in Delhi is supplied with a thermometer, a Sikes hydrometer and variation table and a testing glass. These are to be used for testing the strength of liquor. The standard of strength is known as London Proof which is legally defined as a mixture of alcohol and water such as shall at a temperature of 57° F. weigh exactly 12 13ths of an equal measure of distilled water. The cask should first be well stirred with a stick. A sample of the liquor should be taken in the testing glass and the temperature ascertained by putting the thermometer into the glass. The hydrometer should then be put into the glass and read off. Reference to the variation tables will give the strength of the sample after a very simple calculation which is explained in the tables. A variation from the reputed strength of 2 degrees in either direction may be neglected. A variation of more than

two degrees is presumptive evidence of adulteration. Such spirit should be impounded and the licensee prosecuted unless he can explain the discrepancy to the satisfaction of the Excise officer.

227. Use of instruments. In taking samples the test glass should be filled to within an inch of the top. The hydrometer must float in the liquor, and must be read by holding the glass at the level of the eye and reading horizontally through the glass. Reading the hydrometer from above or below gives inaccurate results.

228. Supervision. The District Excise Officer must see that the district staff understand the use of the testing instruments, and use them habitually. If the Excise officer makes a Sub-Inspector test liquor in his presence he will quickly discover whether the Sub-Inspector uses the instruments correctly and habitually. Further and more technical instructions on this subject are given in paragraph 229 following and in Chapter VII of the Technical Excise Manual.

229. Precautions necessary for ascertaining the strength of spirit. The following precautions are necessary when ascertaining the alcoholic strength of spirit.

(a) (1) The spirit in the cask should be thoroughly mixed, as the sample drawn for test from the top has often a different temperature and density to that at the bottom and middle. The true strength can, therefore, be found only after spirit to be tested is well stirred up.

(2) The thermometer used for taking the temperature should not be taken out of the sample under test until the mercury in the thermometer comes to rest.

(3) No air-bubbles should be allowed to collect on the hydrometer surface.

(4) The hydrometer used should be immersed, in the sample under test, to the scale-top, and the reading should not be recorded till it is found that the hydrometer is floating at rest.

(5) Glass hydrometer jars (not metal vessels) should invariably be used for proving spirit.

(6) In order to ascertain the true hydrometer indication, the observer should first place his eye so as to see just below the surface of the liquid in the trial glass. Owing to capillary attraction, about one sub-division of the stem is hidden by the surface layer of the liquid. It is the lower edge of the surface layer which should be read, where it cuts the stem.

(7) The stem is graduated from above downwards and must always be read in that direction. Particular care must be taken as to this, for, if read from below upwards, a serious error will result.

(8) In the case of dark coloured or cloudy liquids when the lower edge of the surface layer cannot be seen the stem is read from the top downwards to the surface of the liquor and one sub division is then added

(b) In distilleries the strength of spirit before issue is tested with a 5 stem glass hydrometer. In that hydrometer each division on the stem represents an indication degree and each division is sub divided into 5 equal parts so that readings are taken to decimal places and complete accuracy is attained thereby. The district Inspector and Sub Inspectors however have been supplied with direct reading single stem hydrometers which are intended only to give approximate results. In those instruments each division represents two proof degrees so that in checking with them the results of a 5 stem hydrometer the greatest care and precision is necessary.

(c) In the case of compounded or coloured spirit it must be remembered that the addition to plain spirit of sweetening flavouring colouring and other substances having a greater density than water and soluble in spirit affects the action of the hydrometer and vitiates the results given by it. The spirit to which such ingredients are added becomes heavy and consequently when its strength is tested the hydrometer does not give accurate results but shows less than the real strength. The spirit strength that is thus hidden or masked is termed obscuration. When issuing compounded spirit Distillery Inspectors in the Punjab note on passes the degrees of obscuration in each case as recorded in their compounding register and the district Inspector and Sub Inspectors in Delhi when checking the strength of such spirit on arrival in Delhi should add to the apparent strength a certain amount by them the degrees of obscuration noted on the pass in order to arrive at the true strength. For example —

Original strength	=100 U P
Degrees of obscuration noted on the pass	=15
Strength found at Delhi	=115 U P
Therefore 115 U P plus 15	=130 U P the true strength of the spirit

The spirit in question therefore lost a degree in strength since time of issue although the hydrometer shows an apparent loss of 25 degrees.

230 Standardisation of Instruments—The testing instruments used by the Excise staff will be standardised once a year by the Distillery Superintendent in the Punjab who will visit Delhi for the purpose. Instruments found incorrect should not be used and should be sent to the Chief Commissioner for correction by the Distillery Superintendent Punjab. Thermometers often

become useless by the detachment of the mercury from the bulb. This can be put right by anybody if he ties the thermometer at the top to a piece of string and whirls it rapidly (and carefully) round his head. Frequently, however, a sharp jerk of the thermometer downwards will make the mercury join up. A broken instrument must be replaced at once, and, in the absence of satisfactory explanation, at the expense of the man who broke it.

231. General. No excise instrument should ever be allowed out of the custody of the officer in whose charge it is. The duty of using these instruments must on no account be entrusted to menials or to any unauthorised person. The responsible Excise officer must himself take all readings by hydrometers. Hydrometers and thermometers after being used should be carefully washed in clean water and dried before being put away. Hydrometers should be taken out of use if for any reason they fail to float vertically. The presence of mercury in the upper bulb or hollow shaft does not make the reading inaccurate so long as the stem floats truly.

232. Liquor measures. It is a condition of all licenses to sell liquor by retail that only the official measures may be used. These measures are stamped and labelled, and are made in the following sizes —

1 gallon	$\frac{1}{2}$ gallon
$\frac{1}{2}$ "	$\frac{1}{4}$ "
$\frac{1}{4}$ "	$\frac{1}{8}$ "
$\frac{1}{8}$ "	$\frac{1}{16}$ "
$\frac{1}{16}$ "	

These measures, the Collector must obtain, when required, either locally or otherwise. The Distillery Superintendent, Punjab, can tell the Collector where to get them. The measures are sold by the Collector to licensees at cost, price *plus carriage*. The cost to Government is met from Excise contingencies, and the price recovered is credited to Excise revenue, under head miscellaneous subordinate to V Excise.

CHAPTER IX

IMPORT EXPORT AND TRANSPORT

233 Passes and permits—In connection with the import export and transport of excisable articles it is necessary to appreciate the distinction between a pass and a permit. A pass is the document which actually authorises the removal of an excisable article. A permit is a no objection statement issued by an officer concerned in the removal but not empowered to authorise it. For example a person removing liquor from the Karnal distillery in the Punjab to his shop in Delhi gets a pass from the distillery which actually authorises the removal of the liquor. But as the Delhi Excise officers are also interested in the arrival of liquor at Delhi the assent of the Delhi officers is a necessary preliminary to the removal of the liquor from the distillery. That assent is signified in a permit to the effect that the Collector of Delhi has no objection to the liquor being brought into his district. Forms are prescribed for various classes of permit. The Collector sends to the distillery from which imports are made in Delhi a list of the licensed vendors in Delhi and gives each vendor a permit which he produces at the distillery for comparison with the list.

234 When a pass is not needed—Within the limits of private possession [see paragraph 4 (II) (a)] any person may import export or transport liquor clear or blended without restriction unless such import etc. has been specifically prohibited by Government in respect of any excisable article or any stated area under Section 17 of the Excise Act.

235 Indian made foreign spirit—Duty paid foreign liquor (see paragraph 42) is exempted by Section 18 of the Excise Act from all restrictions unless the Chief Commissioner otherwise directs. The only direction issued on this subject relates to Indian made foreign spirit which cannot beyond the limit of retail be imported exported or transported without a pass.

Import however is only allowed from the Punjab distilleries or from the Solon Distillery in the Bhagat State or the Roa distillery in the Shriyahnpur district of the United Provinces. It should be noted that spirit if blended flavoured or coloured in India becomes Indian made foreign spirit.

But the mere fact that two kinds of spirit both imported from outside India are blended in India does not make the blend Indian made foreign spirit. When the question of fact arises in particular cases the Chief Commissioner will make enquiries from the Excise authorities of the province concerned. In the particular

case of Kellner's whisky, it has been ascertained that the spirit is not Indian made in the sense above defined

*(Notifications Nos 7302 and 7296, dated 11th November 1915.
and 8583, dated the 23rd December 1916 Pages 160-162)*

236. Import procedure. For imports a permit is required signed by the Collector or District Excise Officer of Delhi. The importer then presents the permit at the Collectorate of the district from which he intends to import, pays the duty at the treasury there, and obtains a pass of which a duplicate is sent to Collector, Delhi, for the removal of the spirit in question. This pass covers the removal to destination in Delhi Province. The permit is in Form F-32 and is only granted to licensed vendors.

Correction Slip No. 33A, dated Delhi, the 22nd February 1931.

Page 94

Add the following at the end of paragraph 237 —

A pass in form L-34 shall be sufficient to cover the transport of Indian made foreign spirit within the Delhi Province

(Notification No. 9326-Commerce, dated 28th October 1930)

STPD 100000 1400 100

COUNTRY SPIRIT.

238. Imports from Native States The import of country spirit in any quantity from a Native State is absolutely prohibited, except in very special cases in which the Chief Commissioner grants permits for import in quantities not exceeding one seer and contained in open bottles, for private purposes and not for sale

Provided that country spirit and beer may be imported from the Solan Distillery and Brewery and the Kasauli Brewery situated in the Bhagat State on payment of the prescribed duty in each case

239. Import. Country spirit may be imported from any distil-
Correction Slip No. 10, dated Delhi, the 2 March 1929.

Page 94, paragraph 239

Substitute the following for the first sentence .

“Country spirit may be imported from any distillery in the Punjab or the United Provinces or from the Solan distillery in the Bhagat State or from a wholesale licensed vendor in the Punjab but from nowhere else ”

(Notification No 1294-Com, dated 7th February 1929)

No other import of country spirit are permitted except for the use of troops (paragraph 296)

240 Export—Duty paid country spirit may be exported to any province or Native State in India provided that country spirit imported from distilleries in the United Provinces other than the Rosa distillery may not be subsequently exported to the Punjab. The export pass is in Form L 34 and a permit is required from the district or Native State of destination.

241 Transport within the Delhi Province—Country spirit may be transported from the premises of a licensed wholesale vendor to the premises of a licensed wholesale or retail vendor under cover of a pass in form I 34. The Excise Inspectors, Sub Inspectors and Probationers employed in Delhi Province have been empowered to grant passes for the transport of country spirit from one vend premises to another in the Delhi Province.

(Notification No 296 dated 11th November 1915 Page 160)

(Notification No 441 dated 5th July 1915 Page 140)

242 Samples—The transport of samples of spirits in limited quantities by travelling agents of licensed distilleries is allowed under cover of a pass in form L 35 granted by the Collector.

243 Special passes—A provincial or divisional Darbār may import from any distillery in the Punjab or Rosa distillery specially prepared spirit in quantities not less than 8 and not more than 12 gallons at a time and may possess it for his private use under a permit in form L 33. This concession is made to enable men of position who have for years drunk spirit made according to some special recipe to obtain supplies of the spirit to which they are accustomed. The permit is sent by the applicant to the distillery as authority both for the preparation of the spirit and for the grant of a pass to cover its removal from the distillery to the house of the applicant in the Delhi Province. The distillery Inspector sends the permit with the pass and the permit is then authority for possession.

244 Any person of position or respectability may transport from the nearest retail shop to his house country spirit in bottles with their seals and capsules intact not exceeding two imperial gallons and possess such spirit for personal use under a pass in form L 41 granted by the Collector. The district Excise Inspector should keep a register of such passes. The retail vendor is specially permitted by a condition in his license to make sales on the authority of these passes in excess of the ordinary limit of retail vend

245. Any person requiring spirit, more than the quantity which he can ordinarily possess, for use on any special occasion, such as a marriage festival, caste gathering, the special entertainment of guests, or the like, may under a pass in form L -42 transport such spirit from the nearest retail shop to his house and possess it for the period of the special occasion. This pass may be granted for any quantity up to ten gallons by any Excise officer of the first class, and for any quantity above ten gallons by the Collector only. A pass to cover more than ten gallons should only be given in very exceptional circumstances. The officer granting the pass sends prompt intimation to the district Excise Inspector, who will then make an entry in the register mentioned in paragraph 244. The officer granting the pass is specially responsible for seeing that this privilege is not abused, and that the spirit legitimately disposed of on the special occasion for which it was purchased. If such a pass is obtained on false pretences, or if the spirit is improperly used, or sold, the concessionaire renders himself liable to a penalty under Section 68 of the Excise Act.

(Notifications No 5175, dated 2nd August 1915, and No 5527, dated 18th August 1915 Page 156)

246. Rum for troops. Special arrangements are made for the supply of country spirit and Indian made foreign spirit to troops. The spirit supplied is white or coloured rum. Requisitions for the import of such spirit are received both from the Supply and Transport Corps and from Officers Commanding units of the regular forces, and a permit in form L -39 for the import of the spirit is granted by the Collector, Delhi. The grant of the permit completes the transaction as far as the Delhi authorities are concerned and export from the Punjab is made in accordance with the ordinary distillery rules, *i e* , under a pass for the removal of the liquor from the distillery. (Notification No 7299, dated 11th

Correction Slip No 17, dated Delhi, the 19th December 1929.

Page 96, paragraph 246-A

In line 2, substitute " 150 bottles of XXX Rum " for " 100 bottles of XXX Rum ", and " United Provinces Government letter No. 636/XIII-122, dated 12th December 1929 " for " United Provinces Government letter No. 805-XIII 122, dated 13th August 1927 ".

No 805-E /XIII 122, dated 13th August 1927)

Correction Slip No 8, dated Delhi, the 7th January 1929

Page 96, paragraph 247

Substitute " only from the distilleries in the Punjab and the United Provinces," for the words "from the Punjab distilleries or the Rosa distillery " in the 4th and 5th lines

(Notification No 8892-Commerce, dated 7th December 1928)

Subject to the above restrictions rectified or denatured spirit may be imported, exported or transported by a licensed vendor in any quantity. A permit from the district of destination is required and a pass from the Collector of Delhi. The permits and passes prescribed for use in the Delhi Province are —

Import permit	Form L 32
Export pass	Form L 34
Transport pass	Form L 34

(Notification No 2120 Commerce dated the 22nd April 1924 Page 159)

(Notifications No 7296 and No 7302 dated 11th November

Correction Slip No 13, dated Delhi, the 7th September 1929

Page 97 Paragraph 247 A

Substitute 'from any licensed distillery in the Punjab or the United Provinces' for 'from any licensed distillery in the Punjab the Posa Distillery in the Shahjahanpur District of the United Provinces'

Notification No 6705 Commerce, dated 1st August 1929

(Notification No 2117 C dated the 22nd April 1924)

248 Persons who hold licenses in form L 18 or L 20 (paragraphs 109 and 113) to possess denatured or rectified spirit in privileged quantities may import or transport quantities not greater than they are allowed to possess from any Punjab distillery or from Rosa (and in the case of denatured spirit from other provinces also) and may transport spirit from vend premises. They may not export denatured spirit or rectified spirit and may not import rectified spirit except from the Punjab or Rosa distilleries.

248 A Rules for approved manufacturers of rectified spirits —

1 (a) Any manufacturer wishing to obtain exemption from duty on rectified spirits used for the manufacture of approved medicinal preparations for supply to Government and selected charitable hospitals and dispensaries may apply in the manner hereinafter prescribed to the Chief Commissioner for approval.

(b) If such application is granted the applicant shall be deemed to be an approved manufacturer.

(c) Provided that the Chief Commissioner may at any time remove the name of any person from the list of approved manufacturers and thereupon such person shall cease to be an approved manufacturer.

(d) Every such approved manufacturer shall apply to the Collector for a license in Form L 20 A to be issued by the

Collector free of fee This license will be valid from the date on which it is granted until the 31st of March next following It may be renewed from year to year by the Collector who may, however, with the previous sanction of the Chief Commissioner refuse to renew it or may at any time determine it

2 All applications for such exemption shall be submitted through the Deputy Commissioner and shall state the exact style and title of the applicant and describe exactly (with reference to a plan) the nature and location of the premises in which preparations will be manufactured, the portion of them which is to be used for storage of spirit and for manufacture and their suitability for work of this kind in regard to security and space

3 The applications will be forwarded by the Deputy Commissioner for the consideration of the Chief Commissioner who will fix the nature and amount of the security which each applicant will be required to give for the due execution of these rules and payment of any sums chargeable against him The Chief Commissioner may at any time require a change in the security if the amount originally fixed should prove unsuitable

4 Each application shall include for the approval of the Chief Commissioner a list of the preparations of which the manufacture is proposed and a list of the institution to which it is proposed to supply them

5 The manufacture of alcohol derivatives, absolute alcohol, or preparations involving very heavy wastages will not normally be allowed except in bond

6 If the amount of spirit used monthly is likely to exceed one hundred and fifty proof gallons the applicant (hereinafter referred to as the manufacturer) may be required either (a) to work henceforth in bond under the rules *mutatis mutandis* applying to persons permitted to make spirituous preparations in which the contained spirit is excised at Rs 5 per proof gallon or (b) to receive only duty paid spirit and apply monthly for refund of duty on the spirit actually contained in the finished preparations issued

7 If the manufacturer is a distiller he must work in bond

8 If the manufacturer has also been permitted to make, in bond, spirituous, medicinal, and toilet preparations in which the contained spirit is excised at Rs 5 per proof gallon for sale to the public, he may use his bonded premises for the manufacture, in bond, of preparations to be issued duty free In that case a unified set of accounts shall be used

9 If the manufacturer goes out of business he shall dispose of his stock of rectified spirit and unissued preparations in such manner as the Chief Commissioner may direct

10 The manufacturer may not transfer or divide his interest in the business without the permission of the Chief Commissioner

11 The manufacturer's premises shall at all times be open to inspection by authorised Government officers who may take any necessary samples for analysis

12 The cost or a proportion of the cost of the Excise staff required for supervision may be charged to the manufacturer as the Chief Commissioner may direct

13 The examination and storage of spirit consignments and the issue of spirit for manufacturing purposes shall be carried out in the presence of the Excise Inspector or Sub Inspector (hereinafter referred to as the Inspector) who has charge of the premises and the manufacturer shall furnish a statement of the times (days and hours) at which these operations will be carried out so that the Inspector may arrange to be present

14 Accounts shall except under the circumstances mentioned in Rules 7 and 8 be kept by the manufacturer in Forms Y 1 and Y 2 appended to these rules. The account in Form Y 1 shall be Government property. On the first working day of each month a statement showing in proof gallons the balances of rectified spirit in hand at the beginning and end of the previous month and the totals of the account in Form Y 1 for that month together with a list of such transit or other deficiencies recorded during the month as appear to be excessive or due to theft or fraud shall be prepared as described on Form Y 1 and forwarded by the Inspector to the Deputy Commissioner for transmission to the Chief Commissioner

15 The manufacturer may be required to provide a separate locked room for storage of spirit. Otherwise the spirit storage vessels must be kept in a secure place must not be moved about and must be locked when storage or removal of spirit is not in progress. Spirit storage vessels shall in any case be of such construction and provided with such fastenings for attachment of locks as the Chief Commissioner may approve. They may be required to be gauged and fitted with dipping rods and in that case if any change of position should be necessary the gauging should be checked. The keys of spirit storage vessels or of the spirit storage room shall remain in the charge of the Inspector unless as a special case the manufacturer or a manager appointed by him is allowed by the Chief Commissioner to retain some of the keys in which case he will be held personally responsible for their safe custody

16 Rectified spirit will be obtained free of duty under passes in Form D 20 from Punjab distilleries or the Rosa distillery in quantities of not less than 10 gallons at a time. Requests for permits for supplies shall be addressed to the Deputy Commissioner and handed to the Inspector and permits should issue without delay. Standing

permits, for fixed quantities at regular intervals, may be granted by the Deputy Commissioner if no abuse is feared. In any case the quantity received at one time shall not exceed a limit fixed by the Chief Commissioner and an unnecessarily large stock of rectified spirit shall not be carried. Immediately after the receipt of a consignment the Inspector shall enter in ink upon the pass the bulk gallons, temperature, hydrometer indication, strength and proof gallons, found by him as well as the transit wastage in proof gallons, for each vessel. A "normal" percentage for transit wastage will be fixed by the Chief Commissioner. The passes shall be retained with the other accounts and kept in a special book file. The Chief Commissioner after considering the monthly return furnished under Rule 14 may call upon the manufacturer to pay duty at such rate, not exceeding the tariff rate, as he may think fit, on the whole or part of any wastage which may appear excessive or due to theft or fraud.

17 The Inspector shall see that each issue of preparations agrees with the requisition received from and signed by the Chief Medical Officer, Delhi, or other authorised medical officer. The Inspector shall issue a pass in Form L-34 (suitably adapted) entering on the counterfoil subsequently the number and date of the proper officer's letter acknowledging receipt of the preparations. If this acknowledgment is not received within six weeks of the issue of the pass the Inspector shall report the matter to the Deputy Commissioner.

18 Residues containing spirit shall be produced before the Inspector and destroyed in his presence or otherwise disposed of as the Chief Commissioner may have approved. The Inspector shall record on the account in Form Y-2 the method of disposal.

19 Nothing in these rules justifies the use on a label or in an advertisement of words stating or implying that any preparation is sold under a Government guarantee as to contents or quality.

(Notification No 727-C, dated 8th February 1924)

Rules for approved concession holders using rectified spirits

1 All manufacture of the nature described in the said notification shall be in bond, the rectified spirit being obtained duty free from the distillery and the medicinal and toilet preparations, substances for scientific or industrial purposes and alcohol derivatives, manufactured therewith, being chargeable on issue with duty at Rs 5 per proof gallon of contained spirit.

2 (a) Any concession holder wishing to use rectified spirits for such purpose may apply in the manner hereinafter prescribed to the Chief Commissioner for approval.

(b) If such application is granted the applicant shall be deemed to be an approved concession holder

(c) Provided that the Chief Commissioner may at any time remove the name of any person from the list of approved concession holders and thereupon such person shall cease to be a concession holder

(d) Every such approved concession holder shall apply to the Collector for a license in Form L 20 B to be issued by the Collector free of fee. This license will be valid from the date on which it is granted until the 31st of March next following. It may be renewed from year to year by the Collector who may however with the previous sanction of the Chief Commissioner refuse to renew it or may at any time determine it

3 All applications for such approval shall be submitted through the Deputy Commissioner and shall state the exact style and title of the applicant and describe exactly with reference to a plan the nature and location of his business premises and portion of them which is to be used as a bonded manufactory. Standard dimensions and type are not prescribed for bonded manufactories but the Chief Commissioner will require the buildings to be suitable in regard to accessibility security and space. If the erection of a special building should be proposed the Chief Commissioner's orders must be obtained as to the main features of its construction

4 The applications will be forwarded by the Deputy Commissioner for the consideration of the Chief Commissioner who will fix the nature and amount of the security which each applicant (hereinafter referred to as the concession holder) will be required to give for the due execution of these rules and the payment of any sums chargeable against him. The Chief Commissioner may at any time require a change in the security if the amount originally fixed should prove unsuitable

5 Each application shall include for the approval of the Chief Commissioner a list of the preparations of which the manufacture is proposed

6 When the manufacture of alcohol derivatives absolute alcohol or preparations involving very heavy wastages is proposed the Chief Commissioner will require to be satisfied that proper care will be taken to avoid accident or theft of spirit

7 Rectified spirit and absolute alcohol obtained or prepared under these rules shall not be sold to the public or the trade provided that transfers from the bonded stock of one concession holder to that of another may be made with the special permission of the Chief Commissioner. Issues for scientific research purposes may be made with the special permission of the Chief Commissioner

8 A bonded manufactory may be used by two or more concession holders if arrangements can be made to the satisfaction of the Chief Commissioner

9 If the concession holder goes out of business he shall dispose of his stock of rectified spirits and unissued preparations in such manner as the Chief Commissioner may direct

10 The concession holder may not transfer or divide his interest in the business without the permission of the Chief Commissioner

11 A bonded manufactory shall at all times be open to inspection by authorised Government officers, who may take any necessary samples for analysis

12 The cost or a proportion of the cost of the Excise staff required for supervision may be charged to the concession holder as the Chief Commissioner may direct

13 Work in the bonded manufactory shall only be carried on, and the manufactory shall only be open, in the presence of the Excise Inspector or Sub-Inspector (hereinafter referred to as the Inspector) who has charge of the premises

14 Only the concession holder or his manager and such servants as are required to be there shall enter the bonded manufactory

15 An account shall be kept by the concession holder in Form Z-3 (appended hereto) in addition to a stock account for each preparation. The account in Form Z-3 shall be Government property. On the first working day of each month a statement showing the totals of the account in Form Z-1 (appended hereto) for the previous month together with a list of such transit or other deficiencies recorded during the month as appear to be excessive or due to theft or fraud, shall be prepared as described in Form Z-1 and forwarded by the Inspector to the Deputy Commissioner for transmission to the Chief Commissioner

16 Spirit shall be stored in fixed gauged vessels

17 The spirit storage vessels shall be secured by locks provided by the concession holder and approved of by the Chief Commissioner. The doors of the bonded manufactory shall be secured by Excise ticket locks. The keys of all locks shall be kept by the Inspector in whose absence no door or vessel in the bonded manufactory may be unlocked or remain unlocked

18 Rectified spirits will be obtained duty free under passes

Correction Slip No. 14, dated Delhi, the 7th September 1929.

Page 102. Rule 18

Substitute "from any licensed distillery in the Punjab or the United Provinces" for "from Punjab distilleries or the Rosa Distillery".

Notification No 6753-Com, dated 1st August 1929.

the quantity received at one time shall not exceed a limit fixed by the Chief Commissioner and an unnecessarily large stock of rectified spirit shall not be carried. Immediately after the receipt of a consignment the Inspector shall enter in ink upon the pass the bulk gallons temperature hydrometer indication strength and proof gallons found by him as well as the transit wastage in proof gallons for each vessel. A normal percentage for transit wastage will be fixed by the Chief Commissioner. The passes shall be retained with the other accounts and kept in a special book file. The Chief Commissioner after considering the monthly return furnished under rule 15 may call upon the concession holder to pay duty at such rate not exceeding the tariff rate as he may think fit on the whole or part of any wastage which may appear excessive or due to theft or fraud.

19 Preparations may be stored —

- (a) In bulk the vessels being of a limited number of standard sizes sealed by the Inspector after having been filled under his supervision and provided with labels on which the Inspector shall enter the date operation No. (from column 17 of Form Z 3) name of preparation bulk contents to the nearest fluid ounce strength and proof quantity.
- (b) In bottles of uniform size (bearing labels showing the name quantity in fluid ounces and strength of the contents) of which the Inspector shall measure three per cent using measures approved by the Chief Commissioner and recording the result in red ink in the Remarks column of the concession holder's account Z 3. The measurements shall be made to the thousandth part of a gallon (Imperial).

20 While finished preparations remain in the bonded manufactory they must if a separate room for storing them be not available be kept in a portion of the manufactory partitioned off for the purpose.

21 When the concession holder wishes to send out finished preparations he will hand to the Inspector an application in Form Z 4 (appended hereto). When the Inspector receives the treasury challan showing that the proper duty (calculated on the proof gallons contained in the preparations to be removed as entered in column 7 of Form Z 4) has been credited he will issue a pass in Form L 34 entering upon it the name bulk quantity number of bottles or jars operation No. strength and proof quantity for each preparation.

22 The concession holder may make advance deposits against payments of duty and issues of finished preparations may then take

place as long as a sufficient balance is available In this case the Inspector shall keep an account in Form D-15

23 Nothing shall be issued from the bonded manufactory unless it is covered by a pass

24 A certain percentage of samples shall be taken for despatch to the Chemical Examiner for Customs and Excise, Calcutta, at the time of issue of finished preparations under passes The Chief Commissioner will fix, for each bonded manufactory, the details (so many samples per month, or per issue, or per number of preparations issued or per bulk gallonage or otherwise as may be most convenient having regard to the nature and extent of the business) The following instructions are to be followed

- (a) A sample shall be not less than 3 fluid ounces
- (b) Samples shall be taken in duplicate and sealed by the Inspector and provided with labels on which the Inspector shall write the name of the preparation and the "operation No " with his initials The spare samples shall be kept under lock by the Inspector and if not eventually required shall be returned to the concession holder
- (c) Two copies of the advice in Form Z-5 (appended hereto) must be sent with each sample or set of samples
- (d) At the close of each month the Inspector shall make a list (giving name of preparation, operation No ", declared strength and strength found on analysis) of samples analysed during the month in regard to which the strengths found by the Chemical Examiner *differed* by more than 30 degrees from the declared strengths The list shall be sent by the Deputy Commissioner *immediately* to the Chief Commissioner who will decide the amount of surcharge to be levied

25 Any distillery or converting apparatus which may be erected shall be locked and the reservoirs, trap vessels, worms, etc , in which potable spirit may be contained or received shall be so constructed as to prevent abstraction of spirit before the Inspector has taken an account of it

26 Spirit recovered from residues shall be either

- (a) transferred to a gauged and locked vessel kept for the purpose and thence removed for use as required, or
- (b) used at once in continuation of the process from which it was obtained, or
- (c) destroyed in the presence of the Inspector who shall certify in red ink in the remarks column of Form Z-3 the quantity and apparent strength, or

(d) kept for use in some special way to be approved by the Chief Commissioner

27 If it is not intended to recover from residues the contained alcohol the residues must be destroyed in the presence of the Inspector who will record this as directed in Rule 26

28 Nothing in these rules alters the fact that for manufactures not conducted in bond the Chief Commissioner is prepared to consider the possibility of sanctioning in exercise of his powers under section 59 (g) of the Punjab Excise Act 1914 the use of duty free spirit denatured by a special process where ordinary denatured spirit cannot be used

29 Nothing in these rules justifies the use on a label or in an advertisement of words stating or implying that a preparation is sold under a Government guarantee as to contents or quality

(Forms Y 1 2 and L 1 2 3 4 5 have not been reproduced here These will be found in Appendix VIII) (Notification No 798 C dated the 8th February 1924)

248 B The following scale of normal percentage of allowable wastages in transit of rectified spirit (see rule 16 of rules for approved manufacturers of rectified spirits and 18 of rules for approved concession holders using rectified spirits in correction slip No 172 dated the 5th March 1924) has been fixed —

For a journey of 2 days or less	½ per cent
For a journey of more than 2 but less than 9 days	1 per cent
For a journey of more than 9 but less than 18 days	1 per cent
For a journey of more than 18 days	2 per cent

The duration of a journey shall be calculated from the date of the despatch from the distillery to the date of examination at the premises of the approved manufacturer or concession holder both dates inclusive. The above percentages of allowed loss shall be increased by 05 per cent for every degree by which the temperature of the spirit at the time of examination is lower than that at the time of despatch (as advised by the Distillery Inspector). Losses shall be calculated for each vessel not on the total contents of all the vessels in a consignment (Notification No 2539 Com dated the 10th May 1924)

249 Local Fund Hospitals and dispensaries — The Government of the United Provinces have allowed an annual supply of 50 gallons rectified spirit free of duty from the Roosi distillery for use in all local fund hospitals and dispensaries in the Delhi Province on certificates signed by the Chief Medical Officer Delhi. Similarly an annual supply of 60 gallons of the same spirit free of duty has been permitted for the use of the Lady Hardinge Medical College and Hospital for Women Delhi on certificates signed by

the Principal of the College (*United Provinces Govt letters Nos 2/XIII 165, dated 2nd January 1914 and 197 XIII 2, dated 12th April 1928*)

The Government of the United Provinces have also permitted an annual supply, free of duty, from any distillery in the United Provinces, of 20 gallons of rectified spirits to the St Stephen's Hospital, Delhi, for use in the Mission Hospitals on certificates signed by the Medical Officer in charge of the hospital (*United Provinces Government letter No 191-XIII 31, dated the 23rd May 1922*)

The duty on denatured spirits having been abolished in the United Provinces, methylated spirits can be obtained by any hospital or dispensary from any distillery in those provinces

The Government of the United Provinces have also allowed an annual supply, free of duty, from the Rosa distillery of 36 gallons of rectified spirits, for teaching and research purposes in all recognised educational institutions in the Delhi Province, subject to certain regulations laid down by the Government of India as detailed below. The spirits will be obtainable from the Rosa distillery by the Principal of the college or institution concerned only on the presentation of requisitions signed by the Collector, Delhi

Rules for the receipt of duty-free undenatured alcohol from the Rosa distillery in the district of Shahjahanpur (United Provinces) for use by Colleges and other educational institutions in the Delhi Province for research and teaching.

1 An application for the absolute alcohol required for use in research and teaching should be made by the governing body, or their representative, of the college or other educational institution to the Chief Commissioner through the Collector of Delhi. In the application should be mentioned the situation of the particular college or educational institution for research or teaching, the number of laboratories therein, the purpose or purposes to which the spirits are to be applied and the bulk quantity likely to be required in the course of a year

2 The Chief Commissioner will communicate his decision to the Collector who, if the application is sanctioned, will intimate to the officer in charge of the Rosa distillery the quantity of duty-free rectified spirit to be issued annually to the college or institution, sending a copy of his order to the Principal of the college or institution. Thereafter the Principal should apply to the distillers, who will issue the spirit on export passes obtained from the officer in charge of the distillery

3 The spirits received at any one institution must only be used in the laboratories of that institution, and must not be distributed

for use in the laboratories of any other institution or used for any other purposes than those authorised

4 The spirits must be received under bond from the Rosa distillery. They will be obtainable only on the presentation of the requisition signed by the Collector of Delhi.

5 On the arrival of the spirit at the institution the Excise Inspector Delhi should be informed and the vessels, casks or packages containing them are not to be opened until he is present to take account of the spirits.

6 The stock of spirits in each institution must be kept under lock in a special compartment under the control of a professor or some responsible officer of the college or institution.

7 The spirits received by the responsible officer of the college or institution may be distributed by him undiluted to any of the laboratories on the same premises.

8 No distribution of spirits may be made from the receiving laboratory to other laboratories which are not within the same premises.

9 A stock book must be provided and kept at the Receiving Laboratory in which is to be entered on the debit side an account of the bulk and proof gallons of spirits received with the date of receipt and on the credit side an account of the bulk and proof gallons distributed to the other laboratories. The export passes which accompany the spirit from the distillery to the institution must be kept with this account and both the account and the passes should be shown and the stock of spirit on hand permitted to be examined and gauged on the requisition of any Excise or Revenue Officer or any Police Officer not below the rank of Inspector. The Principal of the college or institution shall furnish the Collector annually by the 15th April with a statement showing the quantity of spirit received and used during the preceding financial year (1st April to 31st March) and the quantity remaining on balance on 31st March.

A stock book must also be kept at each other laboratory in which must be entered on the day of receipt an account of the bulk and proof gallons of spirits received from the Receiving Laboratory.

These books must be open at all times to the inspection of the Chief Commissioner, the Collector and the Excise Inspector Delhi and they will be at liberty to make any abstract from them which they may consider necessary.

10 The quantity of spirits in stock at any one time must not exceed half the estimated quantity required in a year where that quantity amounts to 20 gallons or upwards.

11 Any contravention of the regulations may involve the withdrawal of the permission to use duty free spirit.

12 It must be understood that the Chief Commissioner reserves to himself full discretion to withhold permission for the use of duty-free spirit in any case in which the circumstances may not seem to him to be such as to warrant the grant of it

13 The use of duty-free spirit for the preservation of Natural History or other specimens cannot be allowed

(Government of India, Department of Commerce and Industry, letter No 10658, dated 2nd October 1918, and United Provinces Government letter No 72-XIII-114-B, dated 17th January 1919)

Charas.

250. Import of charas. Charas may only be imported into the Delhi Province by persons licensed to sell charas, wholesale or retail from a bonded warehouse in the Punjab. All charas imported must be in packages of not less than ten seers in weight and of the form regularly used and recognised by the trade *

No package imported may be opened or broken in bulk before it reaches Delhi, where it should be taken direct to the bonded warehouse in Delhi to be examined, weighed and registered

The importer must first obtain a permit from the Collector, Delhi. The application for this permit shall be in form H -9 and the permit in form H -6. The importer then presents the permit at the Collectorate of the district from which he intends to import, and obtains a pass for the removal in bond of the charas in question. This pass covers the removal to the bonded warehouse in Delhi. In regard to the procedure for the removal of charas from the bonded warehouse, see paragraph 252

251. Export procedure. Charas may not be exported from the Delhi Province in quantities exceeding the limit of private possession, which is three tolas

252. Transport procedure. Between shops for the retail vend of charas transport of more than three tolas is forbidden unless both shops are held by the same licensee. Transport from a wholesale to a retail or another wholesale shop is permitted without any pass

For the transport of charas from the bonded warehouse to a wholesale or retail shop in Delhi, however, the transporter must first apply in form H -5 to the officer in charge of the bonded warehouse, who then grants a certificate in form H -7, to be presented at the Treasury at Delhi, with the amount payable in duty as stated in the certificate. When he has obtained a treasury receipt the transporter produces such receipt, along with the original certificate in form H -7, before the Officer in charge of

*Filled skins called marshks and Bhara when they weigh about 50 seers and pu when they weigh from 10 to 20 seers

the bonded warehouse who grants a transport pass in form H 8 authorising the removal of the charas from the bonded warehouse and its transport to the vend premises of the transporter in Delhi

(Notifications No 1739 and No 1742 dated 6th March 1917

Pages 165 166)

Bhang

253 Import procedure—Bhang may be imported in bond into the Delhi Province only from the Punjab districts of Simla Ambala Jullundar Hoshiarpur Kangra Rawalpindi and Camp bellpur by persons holding licenses to sell bhang wholesale or retail in the Delhi Province Bhang may be only imported —

- (a) in quantities of not less than one maund at a time
- (b) under cover of a pass obtained in the manner herein after provided
- (c) subject to the payment of such duty as may be imposed in the Delhi Province under Section 31 of the Punjab Excise Act I of 1914 as applied to the Delhi Province and
- (d) subject to the condition that the bhang imported must be taken with bulk unbroken direct to the bonded warehouse in Delhi

The importer must first apply to the Collector Delhi in form H 20 for a permit in form H 21 This permit as well as that in form H 6 for charas (paragraph 250) is in triplicate One copy is retained in the office of the Collector Delhi one given to the applicant who presents it to the Collector of the district in the Punjab from which he intends to import for a pass to cover the removal of the bhang in question and the third sent to the Collector of the Punjab District from which the bhang is imported This pass covers the removal to the bonded warehouse in Delhi Province

254 Export procedure—Bhang may be exported to any other province of British India except the Punjab or a Native State It may however be exported only —

- (a) in quantities of not less than one maund at a time
- (b) under cover of a pass obtained in manner hereinafter provided
- (c) subject to payment of such duty as may be imposed on the export of bhang under Section 31 of the Punjab Excise Act I of 1914 as applied to the Delhi Province and

- (d) subject to the condition that the bhang to be exported must be taken to the office of the Collector or officer authorised by the Collector for examination and calculation of duty

(Notifications No 1865 and No 1868, dated 12th March 1917

Pages 168-169)

255. Export from a wholesale shop in Delhi. (a) Any person wishing to export bhang from a wholesale shop in Delhi to any other province of British India, except the Punjab, or a Native State, must produce a permit from the officer duly authorised in that Province or State and such permit in the case of Native States, must be countersigned by the British Political Officer accredited to such State or such other officer authorised in that behalf, and then apply to the Collector, Delhi, in form H -22 for an export pass to cover the removal of the bhang in question from the Delhi Province to such Province or Native State. The Collector, Delhi, may then grant him an export pass in form H -24. Every export pass must prescribe a route to be followed by the consignment covered by the pass and is issued subject to the following conditions

- (1) The packages of bhang covered by the pass shall not be opened, nor shall bulk be broken during transit
- (2) The packages of bhang shall be taken direct to the office of destination named in the pass or, if no such office be named, then to the headquarters office of the district or State of destination named in the pass, and shall there be handed over along with the copy of the pass in the possession of the exporter, to the officer in charge of such office

The export passes are in triplicate. One part is retained in the Collector's office, Delhi, one given to the exporter, and one sent to the office named in the pass to which the bhang is to be taken on reaching the district or State of destination

(b) Export or transport of bhang from the bonded warehouse.

Any person wishing to remove bhang from the bonded warehouse at Delhi for transport to vend premises at Delhi, or for export from Delhi must first apply in form H -24 (a), to the officer in charge of the bonded warehouse, who grants a certificate in form H -24 (b), to be presented at the Treasury at Delhi, with the amount payable in duty as stated in the certificate. When he has obtained a treasury receipt the transporter or exporter, as the case may be, produces such receipt, along with the original certificate in form H -24 (b), before the officer in charge of the bonded warehouse, who grants a transport or export pass in form

H 24 (c) authorising the removal of the bhang from the bonded warehouse and its transport or export to the premises of the transporter or exporter as the case may be

256 Transport of bhang between vend premises —The transport of bhang between vend premises in the Delhi Province requires no pass or permit

CHAPTER X

COCAINE

257 Meaning of cocaine In the rules for the import, etc., of cocaine the word cocaine includes all preparations and derivatives of the coca plant, and also all drugs having a like physiological effect to that of cocaine

The composition of cocaine. Cocaine is the alkaloid of the coca plant. Its chemical formula is $C_{17}H_{21}NO_4$. It is obtained from the leaves in large colourless, odourless, monoclinic prisms having a bitter taste. The manufacture of cocaine is carried on chiefly in Germany and Holland to which countries the dried leaves of the coca plant are exported from Peru, Java, Bolivia, Brazil and other parts of South America. Since the outbreak of the war, however, it is thought that Japan has also taken part in the manufacture of cocaine, as cases have been detected in which cocaine, which came from Japan, was seized. Cocaine is not, as far as is known, manufactured in India.

Cocaine is a white, generally crystalline powder, slightly soluble in water and completely soluble in alcohol. The aqueous solution has a strong alkaline reaction. Cocaine and its salts are stimulant and restorative. Injected hypodermically or painted externally it produces local anaesthesia. Eaten or injected, it has a powerful action on the spinal, cerebral and nervous centres, stimulating, depressing and finally paralysing the nerves. Cocaine substitutes are synthetic preparations which produce effects similar to those produced by cocaine, e.g., eucaine, novocain, etc.

258 General The use of cocaine except for medical and surgical purposes is prohibited in the Delhi Province. The bad effects of the drug are well known and need not be described here. It is the declared policy of Government to prevent the import and use of cocaine by unauthorised persons. To this end all Excise Inspectors in Saharanpur, Muzaffarnagar, Meerut, Bulandshahr, and all Excise Inspectors and Sub-Inspectors in Ambala, Karnal, Gurgaon and Rohtak have been given the power of an Excise officer of the first class (Note to paragraph 11) in respect of cocaine. So far as is known the cocaine habit is prevalent in Delhi, where a large number of the inhabitants use it either in *pan* (betel leaves) or in other different forms. Owing to its small bulk it is difficult to prevent the smuggling of cocaine, which can easily be concealed on the person, in oil receivers of lanterns, in the ferrule of a walking stick or umbrella, in personal luggage, in fruit, or in other goods of general merchandise. (Notification No 5423-C & I, dated 14th August 1915 Page 141)

259 Close control required — Close supervision of all imports of cocaine is therefore necessary and it is equally necessary to watch and control the disposal of cocaine after import. The Collector grants all passes for the import of cocaine. Transport within the Delhi Province may be authorised by the Collector and he may not delegate his powers in this behalf to any one. Export from Delhi Province is absolutely prohibited except when possessed or exported under the prescription of a qualified medical practitioner or transported through the Delhi Province under a pass granted in another province or Native State.

(Notification No 859 dated 2nd February 1917 Page 177)

260 Recognised preparations of coca and its derivatives — The following are some of the preparations of cocaine —

- | | |
|--|--|
| 1 Cocæ folia | 29 Pastillus cocainæ hydrochloridi |
| 2 Elixir cocæ | 30 Pastillus cocainæ cum antipyrin |
| 3 Ext cocæ | 31 Pilula cocainæ hydrochloridi |
| 4 Lxt cocæ liquidum | 32 Nebula cocainæ hydrochloridi |
| 5 Infusion cocæ | 33 Solubus cocaine hydrochloride |
| 6 Pastillus cocæ extracti | 34 Injectio cocainæ et nitroglycerini |
| 7 Vinum cocæ | 35 Sterules opthalmic cocaine hydrochloride |
| 8 Cocainæ | 36 Hypodermic sterules cocaine hydrochloride |
| 9 Bongies of cocaine | 37 Suppositories and pessaries cocaine hydrochloride |
| 10 Cocaine lanolin | 38 Compound cocaine suppository |
| 11 Cocaine menthol phenol | 39 Tabellæ cocainæ |
| 12 Cocaine in olive oil | 40 Sympus cocainæ |
| 13 Collodium cocainæ | 41 Trochisci cocainæ hydrochloridi |
| 14 Emplastrum cocainæ | 42 Cocaine hydrobromide |
| 15 Nebula cocainæ oleosa | 43 Cocaine hydriodide |
| 16 Oleum cum cocainæ | 44 Cocaine sulphate |
| 17 Unguentum cocainæ | 45 Cocaine periodide |
| 18 Valinum cocainæ | 46 Cocaine lactes |
| 19 Cocainæ citras | 47 Cocaine nitras |
| 20 Cocaine formas | 48 Cocaine nitrite |
| 21 Cocainæ hydrochloridum | 49 Cocaine phenas or carholate |
| 22 Aurinaria cocainæ hydrochloridi | 50 Cocaine salicylas |
| 23 Cuttæ cocainæ hydrochloridi | |
| 24 Guttæ cocainæ cum adrenina | |
| 25 Injectio cocainæ hypodermica | |
| 26 Hypodermic tablets of the hydrochloride | |
| 27 Lamellæ cocaine | |
| 28 Liquor cocaine et antipyrin | |

51	Triopacocaine	65	Alypin tablets
52	Acoine	66	Orthoform
53	Eucainæ hydrochlori- dum	67	
54	Eucainæ lacts	68	
55	Nebula eucainæ hydro- chloridi	69	
56	Ophthalmic lamels of eucaine hydrochlo- ride	70	
57	"Solubes" of eucaine hydrochloride	71	Stovaine
58	Eudrenine	72	Stovaine glucose solu- tions
59	Adreucaine	73	Stovaine dextin solu- tions
60	Tablets of eucaine	74	Stovaine strychnine solutions
61	Unguentum eucaine	75	Glyco-gelatin pastils.
62	Holocaine hydrochlo- ride	76	Anesthone
63	Alypin	77	Espey's Syrup for Löbinsi
64	Alypin nitras	78	Savar's Coca Wine
		79	Tucker's Asthma Cure

Many other preparations might be added but care should be taken not to consider common chemicals chloroform, ether, etc., which are not cocaine derivatives as preparations of cocaine

(Government of India letter (Department of Commerce and Industry) No 12328 314, dated 2nd November 1914)

261 The Chief Commissioner has accordingly exempted under section 56 of the Excise Act, from the restrictions imposed on the import, export, transport, possession and sale of cocaine, the following preparations

- 1 Throat mentholated tablets Rx 'A'
- 2 Parke Davis & Co's Mentholated Throat Tablets
- 3 Parke Davis & Co's Elixir Kola Compound
- 4 Burroughs Wellcome & Co's Tabloid Voice
- 5 Allen and Hanbury's Pastilles Menthol Cocaine and Red Gum Pastilles
- 6 Allen and Hanbury's Rhatnay and Cocaine
- 7 Allen and Hanbury's Red Gum and Cocaine
- 8 Sedna Tonic Wine
- 9 Parke Davis and Co's Kola Compound

The preparations will enjoy this exemption only so long as they do not contain more than one-tenth per cent of cocaine

- | | | | |
|----|--|---|--|
| 10 | Parle Davis and Co s Coca Cordial | } | The prepara
tions will enjoy
this exemption
only so long as |
| 11 | Burgoyne Burbridges Indama | | |
| 12 | Parle Davis and Co s Kola Cordial | | |
| 13 | Wright and Co s Damrua Elixir | | |
| 14 | Allen and Hanbury s Menthol Euca
lyptus and cocaine Pastilles | | |
| 15 | Fluid Extract Saw Palmetto Comp
mentholated 1 Ma r Parle | | |

Correction Slip No 2 dated Delhi, the 21st November 1928

Pages 114 15 paragraph 261

Add the following as item No 18 to the list of exempted preparations of cocaine —

Neocaine Surrenine

(Notification No 7292 Commerce dated 16th October 1928)

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tions of cocaine it is convenient to add here a list of other medicinal preparations (made from ganja) which are exempt from all restrictions The e are —

Asthma Cure Grimault s

Bromidia

Indian Tincture

This exemption does not authorise importation by means of the post

(Notification No 522 C & I dated 19th January 1917

Page 179)

263 Cancelled

264 Import of cocaine Who may import —The only persons who may import cocaine are —

(a) licensed vendors of cocaine

(b) Government officers acting as such in the course of their official duties

Private medical practitioners dentists or veterinary surgeons are not allowed to import cocaine They must get their supplies from licensed vendors

Medical officers in charge of mission hospitals and dispensaries are like other private practitioners not permitted to import cocaine but must obtain their supplies locally from recognised chemists or druggists licensed to deal in the drug

(c) Supply of stovaine and novocain to medical practitioners —With a view to removing any difficulties of supply to the medical profession the Director General Indian Medical Service maintains stocks

of fresh stovaine and novocain in the Medical Store Depôts at Bombay, Calcutta, Madras, Rangoon and Lahore Cantonment for supply to duly qualified medical practitioners on payment. Such medical practitioners, requiring the drugs in question, should therefore apply to the Chief Medical Officer, Delhi, who will arrange, under clause (b) above, for supplies on pre-payment for those medical practitioners who can produce the evidence (or can affirm) that the stovaine is required to produce spinal analgesia.

(Notification No 859, dated 2nd February 1917 Page 177)

(Government of India, Department of Commerce and Industry, No 12696, dated 18th October 1917)

265. Sources of import. Cocaine may be imported from Europe by sea, or from another province of British India by land. Cocaine to be imported from the United Kingdom must be purchased by the importer only from a druggist or chemist who has been licensed to make sales for export out of the United Kingdom. No cocaine may be imported from a Native State. Cocaine imported by sea may only come in through the ports of Bombay and Karachi. Cocaine must be imported by means other than by the post.

266. (I) The import certificate and the import authorisation referred to in rule 3 of Chief Commissioner's Notification No 2010-Commerce, dated the 31st March 1926, shall be granted by the Deputy Commissioner on application which should be submitted in Form A annexed.

(II) Every import certificate and authorisation shall be in triplicate and shall be in Forms F and B (annexed) respectively. One copy of each will be sent by the Deputy Commissioner to the person in charge of the consignment, or to the person intending to import the drugs, the second copy will be sent direct to the Secretary to the High Commissioner for India in the India Office and the third copy retained for record in the office of the Deputy Commissioner.

267. Procedure. The importer must, in the case of import by sea, appoint an agent to pass the consignment through the Customs House at the port and must send to this agent his copy of the authorisation for presentation to the Collector of Customs. The Collector of Customs endorses on the authorisation a pass which covers both import into the Delhi Province and transport within the Delhi Province to the destination mentioned in the authorisation.

268 Permit required for import by land—For import by land the procedure is the same the Collector of the district of export being substituted for the Collector of Customs

269 Source of import by land—The importer must purchase the cocaine only from a chemist or druggist who is authorised to sell cocaine for export. He may not import more cocaine than he is authorised to possess. He must comply with all orders issued by the Province of export

270 Restrictions—No importer whether by sea or land may break bulk or open the consignment until the cocaine has reached the destination specified in the authorisation

271 Procedure—Every importer whether by sea or land, must report to the Collector Delhi the arrival of any consignment of cocaine. If so required by the Collector or any other Excise officer authorised by the Collector in this behalf the importer must produce the cocaine with the authorisation for inspection

272 Export of cocaine—The export of cocaine from the Delhi Province is absolutely prohibited except in the case of such drugs when possessed or exported by or on behalf of a private individual under the prescription of a qualified medical practitioner or transported through the Delhi Province under a pass issued by a duly constituted authority in the province of export or by the Political Officer of Native State into which the cocaine is being imported

273 Transport of cocaine—The only persons who may transport cocaine within the Delhi Province are —

- (a) Licensed vendors of cocaine
- (b) Government servants acting as such in the course of their official duties
- (c) Medical practitioners
- (d) Private persons taking with them as much as they are permitted to possess

A licensed vendor must first obtain from the Collector Delhi a pass in form C authorising the transport and specifying the quantity to be transported and the quantity which the transporter is authorised to possess. Transport must be by means other than by the post

274 Restrictions and procedure—He must not open the consignment or break bulk in any way until the cocaine has reached the destination mentioned in the pass. He must report the arrival of the cocaine to the Collector. If so required by the Collector or any other Excise officer authorised by him in this behalf he must produce the cocaine with the pass for inspection. Government officers acting as such may transport cocaine without a pass

275. Through transport. The transport of cocaine through the Delhi Province is permitted without interference on the part of the Delhi Excise Department, provided that such transport is effected by rail, is covered by a pass issued by a duly constituted authority in the province of export or by the Political Officer of a Native State into which the cocaine is being imported, and bulk is not broken in any way in the Delhi Province

(Notification No 859, dated 2nd February 1917 Page 177)

(Notification No 862, dated 2nd February 1917 Page 179)

276 Possession of cocaine. The possession of cocaine is prohibited throughout the Delhi Province, except in the cases and to extent mentioned below

277. Government officers acting as such may possess any cocaine that has come into their possession in the course of their official duties, or is required by them in the exercise of their official duties. Medical practitioners may possess cocaine up to the limit of half an ounce in the aggregate, if required for the exercise of their profession. A licensee may possess up to the limit of his license

278. Definition of medical practitioner. For the purposes of the last paragraph, medical practitioner is defined to mean a graduate in medicine of a recognised University in India, Europe or America, a medical or veterinary practitioner eligible for registration on the medical or veterinary registers of Great Britain, a duly qualified dentist entitled to be entered in the Dentists' Section of the medical register of Great Britain, any person in private employment not included in the above list whom the Chief Commissioner may for this purpose direct to be admitted to the privileges of a medical practitioner

279. Possession by private persons Any other person may possess cocaine up to the limit of such quantity as he may have purchased or obtained on the prescription of a qualified medical practitioner *(Notification No 4218, dated 24th June 1915 Page 176)*

280. Vend of cocaine. Licenses authorising the sale of these drugs may be granted in Form D by the Collector only to approved druggists, that is to say, to persons who deal in European medicines and drugs as a means of livelihood, and have been, with the approval of the district medical authority, considered fit to sell cocaine or cocaine substitutes or both

281. Period of vend license. Such licenses are ordinarily granted for one year commencing on the 1st of April, but they in any case expire on the 31st of March following their issue. No fee is payable for such licenses

282 Place of vend —Sales under a license authorising the sale of these drugs may take place only at the premises specified therein and at no other place

283 Limit of possession —No license for the sale of these drugs may authorise the licensee to possess more than one ounce in the aggregate of such drugs or such less quantity as may be fixed by the Collector according to the standing of the firm or in special cases such larger quantity as may be sanctioned by the Chief Commissioner

(Notification No 4228 dated 24th June 1915 Page 180)

284 To whom cocaine may be sold —(a) A person holding a license for the sale of these drugs shall make sales only to the persons specified in Chief Commissioner's Notification No 4218 C & I dated the 24th June 1915 and only within the limits of possession prescribed in respect of each class of purchaser

(b) In case of sales made on prescriptions the licensee shall see that the prescription on the authority of which cocaine is sold is in the prescribed official Form E (annexed) is signed and dated by the Medical Practitioner with his full name and address and qualification and is marked with the words not to be repeated. The prescription must specify the total amount of cocaine to be supplied and the name and address of the person to whom it is to be supplied provided that where the medicine to be supplied is a proprietary medicine it shall be sufficient to state the amount of the medicine to be supplied

(c) The prescription shall not be given for the use of the prescriber himself

(d) A prescription shall only be given by a registered dentist for the purpose of dental treatment and shall be marked for local dental treatment only

(e) A prescription shall only be given by a registered Veterinary Surgeon for the purpose of treatment of animals and shall be marked for animal treatment only

(f) An authorised medical practitioner shall not give any prescription for the supply of any of the cocaine drugs otherwise than in accordance with the foregoing conditions

(g) In the case of every sale otherwise than on a prescription the licensee shall issue a pass to cover the transport of the consignment to its destination if an authorisation is not required to be taken out from an authorised Government officer

285 Cancellation of vend license —Any license may be cancelled by the Collector for breach of its conditions or under the provisions of the law or rules relating to the license and at the determination or expiry of his license the licensee must hand over

to the Collector the stock of the drug of which he is not able to dispose forthwith and the drug will then be dealt with as directed below

286. Disposal of confiscated cocaine. Any quantity of these drugs in respect of which an order of confiscation is passed under the provision of the Excise Act, or which is handed over by a licensee under paragraph 285 above, must be delivered over to the Collector for disposal in accordance with the directions issued in this behalf from time to time by the Chief Commissioner (see paragraph 206)

(Notification No 4228, dated 24th June 1915 Page 180)

(Notification No 725, dated 22nd February 1915, page 141, as amended by Notification No 341-C, dated 14th January 1927 page 182)

CHAPTER XI

SMUGGLING

287 Delhi, a smuggling centre—Chiefly on account of its situation Delhi has been for a number of years a centre of smuggling operations. It has railway communication with all parts of India. It has a well served direct communication with the ports of Bombay and Calcutta. It is situated so as to afford every access to the Native States of the Punjab and Rajputana. It has for a long time been a halting place for Pathans on their way down country from Peshawar and across the border. It has therefore proved a useful base for the operations of the cocaine and opium smuggler and constant vigilance is required on the part of the excise staff in Delhi to hamper curtail and if possible eradicate these illicit activities.

288 The organisation for the prevention of smuggling—As has been pointed out elsewhere in this Manual for the purpose of the prevention and detection of Excise offences the Excise Inspector and his staff work under the Additional Superintendent of Police. The Excise staff have been especially strengthened on account of the prevalence of smuggling at Delhi and with the additional help from the police which can be given to them by the Additional Superintendent of Police should be well equipped for their task.

289 The Excise Bureau—The Additional Superintendent of Police communicates to the Excise Bureau maintained in the Chief Commissioner's office any particulars of interest which occur from time to time regarding the movements of smugglers in or from Delhi. These are communicated to the Excise Bureaus of other provinces. The movements of smugglers of other provinces are reported by the Excise Bureaus of other provinces to the Delhi Excise Bureau who communicates them to the Additional Superintendent of Police. A constant effort is made to ascertain the source of each smuggler's supplies his associates in Delhi and his associates in other provinces. A patient watch and interchange of information about associates and places visited by smugglers leads to the discovery of fresh gangs of smugglers fresh sources of supplies of illicit articles and new centres of smuggling.

290 Literature of the subject of smuggling—It is important that officers connected with Excise work at Delhi should make themselves acquainted with the literature of the subject. The Excise office has been supplied with Mr Bhargava's book on Cocaine the confidential handbook on the smuggling of exciseable articles by Mr Viegas issued by the Government of Madras and the printed papers relating to opium smuggling issued by the

Governments of Bombay and Madras These should be studied by officers newly joining the department at Delhi The Excise Bureau at Delhi brings to notice paragraphs in the Excise Supplements of the Police Gazettes of other Provinces, which deal with novel methods of smuggling and new sources for the illicit supply of excisable articles Officers should also make themselves acquainted with judicial decisions connected with convictions for smuggling Many of these have been brought to the notice of the Excise staff The Courts sometimes take a lenient view of Excise offences, which they consider to be of a technical nature Excise officers must be ready to place, at the disposal of the prosecuting agency, references to judgments of High and Chief Courts laying stress on the necessity of deterrent punishments in cocaine and other cases of smuggling It is well also to collect judgments showing the frequency with which certain Excise offences are committed by certain classes A trans-border Pathan convicted of opium smuggling was on one occasion let off with a nominal sentence in Delhi, because the Judge supposed that he was ignorant of the prohibitions in British territory of transporting large quantities of opium If the prosecution had laid before the Judge a reference to the large number of convictions of Peshawar and trans-border Pathans for this offence, this misapprehension would have never occurred

291. The Smugglers' List. The Delhi Excise Bureau publish a list of the Delhi cocaine, opium and liquor smugglers This list is brought up to date periodically from information collected in the Excise Bureau and in the office of the Additional Superintendent of Police Excise officials should keep notes of additions and corrections to be made in this list and supply them to the office of the Additional Superintendent of Police

292. Collection of information from smuggler convicts. The Governments of Bengal and the United Provinces have, with the concurrence of the Chief Commissioner, arranged to transfer prisoners, sentenced to imprisonment for smuggling opium or cocaine, who are residents of the Delhi Province, to the Delhi Jail at any time not exceeding two months prior to their release The Inspector-General of Prisons of Bengal or the United Provinces, when sanctioning their transfer, will inform the Excise Bureau of this Province of the transfer and furnish it with a descriptive roll of all such prisoners It is desirable that the Additional Superintendent of Police should arrange to have these convicts interviewed on their arrival in the Delhi Jail, in order to ascertain such information as they can offer about their sources of supply and associates

293. Rewards. The profits made by smugglers are on a very high scale and little success in the check of smuggling can be hoped for, unless liberal rewards are offered by Government.

The attention of excise officials in this connection is drawn to paragraphs 195-197 of this Manual.

294 The Postal authorities—The Postmaster, Delhi is often in a position to give valuable assistance in connection with smuggling. The Government of India having prohibited the transmission by means of the inland post of morphia, opium, cocaine and their preparations, the Post Office are bound to assist in the detection of the transmission of the articles in question. The Postmaster will generally be prepared to be guided by any instructions or requests which he may receive in the matter from the Additional Superintendent of Police. If an article is suspected to contain any of the prohibited goods he can take action in accordance with the instructions given in paragraphs 1 (a), 2 and 3 of rules 62 of the Postal Manual Volume I. In addition he will be ready to inform the Additional Superintendent of Police of the address of parcels or communications sent by persons of smugglers or to order the delivery by a peon of a parcel to an addressee in the presence of the Police or Excise officials.

295 Cocaine Smuggling—The smuggling of cocaine is an important problem in Delhi. It appears certain that very little cocaine is at present smuggled by means of the post. Before the outbreak of war some of the Delhi smugglers obtained cocaine concealed in various kind of merchandise direct from Europe. The majority of Delhi smugglers, however, obtain their supplies from wholesale dealers in Calcutta and Bombay. In Bombay cash is paid for the supply, but in Calcutta opium is often given in exchange for the supply of cocaine. When brought personally to Delhi the man sent to obtain the supply seldom goes more than once. This is a point which enhances the necessity of collecting the most complete information about all the agents and associates of each smuggler. Cocaine is often sent up to Delhi in merchandise of various kinds. Such packages are usually booked to a consignee with a false name while the consignor, who is an agent, servant or friend of the real consignor or consignee, seldom records a correct name. When the cocaine is brought in personal luggage or booked in trunk baskets or hales by passenger trains, as accompanied personal luggage, the smuggler's agent often breaks the journey to Delhi and after a halt approaches Delhi by another route. Often the agent alights at some station some miles out of Delhi and enters the city by road. The cocaine after reaching Delhi is distributed a portion being kept for local sale and a portion being sent off to towns in the Punjab, the United Provinces and Rajputana by a fresh lot of agents. Delhi cocaine is known to be sent to Ambala, Jullundur, Amritsar and Lahore in the Punjab, and to Meerut, Saharanpur, Agra, Aligarh, Moradabad, Allahabad, Rampur State and other places in the United Provinces. It is also known to go to Ajmer and Jaipur in Rajputana. The wholesale agents in Bombay and

Calcutta are constantly changing, although in the latter city the Machua Bazar and Colootollah remain a constant centre for the trade. The minor railway officials and some of the police are supposed to have an active interest in the trade. In Delhi the minor dealer and the consumer are now only occasionally prosecuted for illicit possession of the drug. The object is to stop the wholesale dealers and large vendors. The latter trade very secretly and maintain and pay a large staff of watchers and agents. The only way to secure their conviction is to keep a patient and rigid watch on their associates, servants and friends. These measures are eventually successful and lead to the capture of an agent with a large quantity of the drug and to a deterrent sentence in the Courts.

296. Liquor smuggling. Liquor smuggling is not important in Delhi. A few illicit stills are detected locally. Liquor is smuggled to a small extent from the territories of the Native States of Alwar and Jaipur, where it can be purchased at a price from 4 to 6 annas a bottle. It is brought *via* Bawal, Rewari, Gurgaon, Serai Rohilla Khan and is sold in Delhi at Rupee 1 per bottle. It is smuggled by a class of Chamars, called Rahgars. Some railway employes, such as trollymen on the Rajputana-Malwa Railway, assist in the illicit trade.

297. Illicit stills. Information regarding these must be collected on tour. It should be remembered that illicit distilling cannot be done secretly. The trade betrays itself by the smell and the accumulation of refuse and the prevalence of drunkenness in tracts where there are no licensed liquor shops. It is practically impossible to distil without the connivance of the lambardar and chaukidar of the village concerned. The Zaildar must often also have a shrewd suspicion of the presence of an illicit still. These functionaries should be held responsible for suppressing or reporting the practice. The chaukidar of a village in which a still has been detected should always be required to show cause why he should not be dismissed. A lambardar who joins in or conceals illicit distillation should be punished by dismissal and by the exclusion of members of his branch of the family from succession to the office. It is to be remembered that by section 52 of the Excise Act, a headman is under legal obligation to give prompt information of illicit distillation and other Excise offences and, if he neglects to do so, is punishable under Section 68. The Collector may, under section 80, receive a money composition from a person reasonably suspected of an offence under this section, and the levy of a pecuniary penalty may suit cases in which the severe penalty of dismissal is not necessary.

Offences under Section 61 (1) (a) and (c) and Section 61 (2) (a), (c) and (d) of the Excise Act are cognizable. It follows by rules 24, 26 and 28 issued under Section 39-A of the Punjab

Law Yet that it is the duty of village headmen and watchmen to interpose to prevent the commission of offences against the clauses and that they are empowered to arrest without warrant any one designing to commit such offences if the offence cannot otherwise be prevented They may also arrest without warrant persons who commit or are reasonably suspected of committing such offences They should however as a rule be only encouraged to exercise these powers in cases where there is no time to report to an officer of Excise or Police

CHAPTER XII.

RETURNS, REGISTERS AND REPORTS

298 Information supplied to the district Excise Inspector.

Monthly returns of their sales, or other transactions, are sent to the district Excise Inspector by

- (i) wholesale vendors of foreign liquor,
- (ii) retail vendors of foreign liquor,
- (iii) bottlers of country and foreign liquor,
- (iv) vendors of medicated wines,
- (v) wholesale vendors of country spirit,
- (vi) retail vendors of country spirit,
- (vii) licensees for the reduction of country spirit,
- (viii) vendors of rectified and denatured spirit,
- (ix) wholesale and retail vendors of hemp drugs
- (x) retail vendors of opium

299. The Inspector in charge of a distillery, from which liquor can be imported into Delhi Province, sends a duplicate copy of every pass granted by him for the issue of liquor from a distillery. The Treasury Officer, Delhi sends intimation of all issues of Excise opium, and the district Excise Inspector of the district of issues sends a duplicate of every pass covering the removal of spirit or hemp drugs to the Delhi Province. From the information thus obtained, and from the records of the annual sales of Excise and opium licenses, the Excise Muharrir prepares his registers

300. Muharrir's registers The Excise Muharrir keeps the following registers

- (i) Register of licenses granted on fixed fees for the whole-sale and retail vend of liquor, hemp drugs and opium, and the fees paid thereon (form M-1)
- (ii) Register of licenses for the retail vend of spirits, hemp drugs and opium (form M-2)
- (iii) Register of monthly sales at each shop licensed to sell spirits, hemp drugs or opium (form M-3)
- (iv) Register of annual sales by licensed vendors compared with the license fees paid (form M-4)
- (v) Register of bottling of spirit done by each licensee (form M-5)
- (vi) Register of cases decided under the Excise and Opium Acts (form M-6)

(vii) Register of hemp drugs imported into the district (form M 7)

(viii) Register showing receipts and sales of Excise opium in the treasury (form M 9)

Nos (i) and (ii) are prepared when the licenses are sold in February. For the maintenance of No (ii) however the Muharrir gets information from the Tahsildar and the treasury, it is as is to the payment of monthly instalments of license fees and the register serves as a running account of payments made and owing.

Material for Nos (iii) (iv) and (v) comes from the licensed vendors for No (vi) from the district Excise Inspector and for No (viii) from the treasury.

301 Use of registers—The registers vary in value. Among the most useful if properly used is No (iii) the register of monthly sales at each shop licensed to sell spirits hemp drugs or opium. It shows at once the fluctuations of sales at every shop from month to month. By glancing through the figures the Inspector can see if the sales of any shop have varied to an extent which demands investigation. The figures also give him a fairly reliable basis for fixing the appropriate license fee for the following year.

302 Excise income accounts—From the registers detailed above the Excise Muharrir is able to keep a running account of demands and recoveries on account of Excise revenue. The Muharrir prepares a monthly district tauri form (M 22) which is submitted to the Chief Commissioner after comparison with the local treasury figures. In the Chief Commissioner's office the monthly statements are scrutinised and compared with those furnished by the Pay and Accounts officer. Discrepancies are then reconciled by correspondence between the Chief Commissioner and the Pay and Accounts officer supplemented where necessary by enquiries from the Collector.

303 District Excise map—The muharrir also maintains a map of the district showing the circles into which it has been divided for patrol and inspection purposes and all the Excise shops. The shops are shown in distinctive colours—red for liquor blue for hemp drugs and yellow for opium. With this map before him an inspecting officer can tell by reading the registers and the Inspector's diaries how the Excise staff are doing their duties.

304 The Annual Report—The most important return submitted by the district office is the annual report on excise and opium which is due to the Chief Commissioner by the 7th of May each year. From this report paragraphs are written in the Chief Commissioner's office for incorporation in the annual Administration Report of the Delhi Province which is due with the

Government of India on the 1st of November The report deals with the year ending the 31st of March.

305. The form of the report has not been stereotyped Certain instructions have, however, been issued by the Government of India as to the subjects, which must be dealt with and these have been supplemented from time to time by the Chief Commissioner Subjects, which should be discussed in every report, are

- (i) The working of the Excise establishment
- (ii) The incidence of license fees on sales of liquor and opium
- (iii) The popularity of special or spiced spirit and the extent of its use in place of cheap foreign liquor
- (iv) The increasing consumption of beer by the Indian public
- (v) The number of cases of drunkenness which have been dealt with
- (vi) The issue of passes for the possession of liquor in excess of the prescribed limit on the occasion of festivals, etc
- (vii) The use of rum by troops in consequence of the orders that troops are to obtain rum from distilleries on payment of duty, except for medical purposes
- (viii) The course of the trade in opium
 - (ix) A review of all cases of opium smuggling and illicit distillation which may have been detected during the year
 - (x) The price of charas and the effect of imports
 - (xi) Smuggling of cocaine
 - (xii) A note as to the extent to which executive orders were used in dealing with breaches of conditions of excise licenses
- (xiii) Information showing the number of villages in which liquor and drug shops were opened for the first time during the year

306. Form of the report. In order to be really valuable, a report should consist of accurate facts and figures with concise and intelligent criticism of them, both facts and comments being contained within reasonable compass In proportion as its space is occupied by discussions, even though they may be useful or interesting in themselves, or by the record of the writer's views on points cognate with the subject matter of the report, its utility will be diminished A narrative is required, as well as tabulated statistics, in order to exhibit adequately the facts of the year's administration, but there is a tendency, on the one hand,

to introduce into the narrative much that might be compressed into brief statistical tables and on the other hand to embody tabular statistics in the letter press of a report because the writer is inclined to exhibit the facts in a form prepared mechanically by ministerial subordinates, rather than adopt the more laborious and more useful process of digesting them into a concise and lucid narrative. The multiplicity of tables by no means ensures brevity of narrative and the object in view is to distribute the information between narrative and statistics as to present the record of the year's work in the most comprehensible form. [*Government of India Resolution (Home Department) No 987—1013 dated 25th February 1901*]

307 In order to attain this object the following principles should be strictly followed —

- (i) The report should contain only the explanation of really important or suggestive variations in the statistics and the statement of really noteworthy facts in the history of the year's administration
- (ii) No mere paraphrasing and reproduction of the statistics should be allowed in the report
- (iii) All attempts to offer explanations of variations in the figures which are not important or unusual should be excluded unless the fact alleged in explanation is in itself important enough to demand mention
- (iv) The idea that it is necessary to say something should be discarded and it should be recognized that the briefer a report is the better if it says all that need be said to show an intelligent comprehension of the meaning of the facts and figures and of the salient features of the year's work

308 Annual statements —Forms of the statements to be appended to the report are supplied to the Collector Delhi every year from the office of the Financial Commissioners Punjab. The Chief Commissioner also writes to the Collector and mentions any points of Excise policy or administrations which he desires the Collector to discuss in his forthcoming report. The statements are altered periodically and as they are prescribed each year and blank forms sent to Delhi by the Financial Commissioners for use in the annual report the forms have not been printed in the Excise Manual.

309 District returns —In addition to the annual report various returns are submitted to the Chief Commissioner chiefly from the district Excise office but also from miscellaneous sources

The returns submitted by the district excise office are

MONTHLY		DATE OF SUBMISSION
1	District statement of Excise income from spirit, opium, and hemp drugs	10th of following month
2	District statement showing the supply and expenditure of excise opium	10th of following month
	Absentee statement of Excise Inspectors and Sub Inspectors	2nd of following month
	Statement of charas and bheng stored in the bonded warehouse	10th of the following month
ANNUAL		
5	Auction statements showing arrangements made for sale of licenses for vend of liquor	Within ten days after the close of the auction.
6	Statement of licenses granted on fixed fees	Within ten days after the licenses have been granted
7	Auction statements showing arrangements made for vend of opium and hemp drugs	Within ten days after the close of the auction
8	District budget estimates	1st of October
9	District indent for Excise opium	First week of January
10	Indents for Excise forms	1st of July
11	Confidential reports on Inspectors and Sub-Inspectors	In April
OCCASIONAL		
12	Statements of result of trial in Excise and opium cases	As soon as the appeal has been decided
13	Statement of result of resale of licenses	As soon as the proposal has taken place
14	Transfer reports	As soon as the transfer has taken place

310. Miscellaneous returns. From other sources the Chief Commissioner gets the following returns

(1) From the Pay and Accounts officer

Monthly statement of revenue credited in the Delhi Treasury, under heads IV Opium and VI Excise
 Plus and minus Memo of Excise opium
 Monthly statement of charges under head 6 Excise

- (11) From Messrs Carew and Company at Shahjahanpur —
Monthly statement showing the imports of spirits from the Rosa distillery into the Delhi Province

311 Forms relating exclusively to opium will be found in the appendix to Volume II of this Manual. Samples of all other forms are printed as Appendix VIII to Volume I of the Manual.

312 Destruction of records — Books of reference, circular orders and files of correspondence should be permanently preserved.

The following should be preserved for three years —

Excise leases and securities

Cases relating to the collection of excise revenue

Diaries of Excise Inspectors

Budget estimates under the revenue heads of account

All registers not hereinbefore provided for

The following should be preserved until the end of the year to which they relate —

Miscellaneous reports of an ephemeral nature regarding excise contractors

Statement of sales received from excise contractors

Papers regarding appointments of agents by excise contractors

Applications for issue of excise opium from the treasury

Applications for renewal of licenses to sell opium by medical practitioners

Applications for licenses to sell methylated spirits

All other papers (not being registers) relating to excise whether English or vernacular should be preserved for one year and then destroyed. Excise papers should be kept in the excise office and not consigned to the record room.

(Chief Commissioner's Notification No. 3917 of 12th June 1915)

CHAPTER XIII.

4 Warehouse dues shall be levied at the following rates upon bhang on bond on, or stored after the 1st of April 1917, in the warehouse established under section 22 of the Punjab Excise Act I of 1914, as applied to Delhi Province, and shall be entered in a register in Form H-14 —

For each package of bhang, one maund or over in weight for every month or part of a month during which it is stored Re 1.

For each package of the same, less than a maund in weight 8 annas.

5 When an owner represents that bhang of his stored in the warehouse has long stay therein so deteriorated in value that, rather than pay duty he would prefer to have the bhang destroyed, the Collector may, if satisfied, pass orders for its destruction, and at the same time record an absolving the owner from liability for duty in respect of it

6 When bhang has remained in the warehouse for a period of two years and the owner thereof is not traceable, the Collector may issue a proclamation, such as is mentioned in section 26 of the Police Act (V of 1861) applicable to unclaimed property destroying the bhang if no claim is made within a period of six months, or acting as in the preceding rule, if the owner appears and does not desire to clear and pay duty

7 Bhang disposed of under the foregoing rules shall be shown by the officer-in-charge of the warehouse as "destroyed" in his register and he shall enter the date of the Collector's order for destruction.

8 The duty on bhang imposed under section 31 of the Punjab Excise Act of 1914, as applied to the Delhi Province, shall be paid when the bhang removed from the bonded warehouse under a transport or export pass as issued by Rule 20

9 Payment of the duty shall be made at the headquarters treasury of the district

10. Payment of duty on bhang shall not be accepted at the treasury unless the tender of such duty is accompanied by a certificate in Form H-24 from the officer-in-charge of the bonded warehouse at Delhi.

(a) as to the quantity to be removed and the amount of the duty payable thereon,

(b) as to the fact that the bhang for which duty is tendered is to be removed to the vend premises of a person licensed to sell bhang in the Delhi Province, or, is to be exported under proper authority to another Province of India or a Native State to which such exports are authorised

11. The officer-in-charge of the treasury, if he is satisfied that the certificate, presented with the tender of duty, fulfils the requirements of the foregoing rules, and that the sum tendered is the full duty leviable on the bhang to be removed from the bonded warehouse, shall accept payment of the duty and shall return the certificate with a treasurer's receipt for the duty

12 The officer-in-charge of the bonded warehouse shall submit to the officer of the Chief Commissioner, Delhi, through the Collector a monthly statement in Form H-15, showing the amount of bhang received into and removed from the bonded warehouse, the amount of duty paid and the balance of bhang remaining in store.

Notification No. 1791-C & I, dated 7th March 1917, amended by notification No. 1907-Com., dated 25th February 1931.

and is under the supervision of the officer in charge examined
— and registered in the personal register. The outer cover-
— is marked in red ink with —

CHAPTER XIII.

No. 39 (6).

After Rule 35, add the following :-

B Rules for warehousing of Bhang.

1. Every officer-in-charge of the bonded warehouse (hereinafter referred to as "the officer-in-charge") shall maintain or cause to be maintained under his order,

(a) a daily register of deposits and removals of bhang in Form H.-11 attached to these rules,

(b) a personal register of deposits and removals in Form H-12 attached to these rules and such other registers, accounts, statements and records of bhang deposited in the bonded warehouse as the Chief Commissioner may, from time to time, prescribe.

2. The daily register of deposits and removals shall show the total number of packages deposited or removed each day and their total weight. It shall be written up daily as may be required

3 The personal register shall be written up under the supervision of the officer-in-charge, the entries therein being made at the time when any bhang is deposited in, or removed from, the bonded warehouse in accordance with these rules

4 No depositor of bhang shall enter, or remain in or do any act within the precincts of the bonded warehouse contrary to any orders which may be issued by the Chief Commissioner in that behalf

5. A depositor shall produce the pass book prescribed in Rule 15 of these rules whenever any fresh consignment of his is deposited in the bonded warehouse, or whenever any bhang recorded in the pass-book is removed, or whenever the officer-in-charge demands the production of the pass-book.

6. No depositor shall transfer his pass-book to the possession of another otherwise than with the permission of the officer-in-charge, who shall attest the fact of such transfer, and note in the pass-book the circumstances under which the transfer was made.

7 A depositor shall not alter or manipulate in any way the entries in his pass-book

8. When the stock of bhang entered in any depositor's pass-book is exhausted the depositor shall forthwith deliver up his pass-book to the officer-in-charge of the bonded warehouse

9 *Deposit and removal of Bhang in or from bonded warehouse* On the arrival of any bhang at the bonded warehouse under the provisions of these rules, the depositor shall deliver up to the officer-in-charge the pass covering the consignment together with all bhang in his possession for the purpose of its being examined, weighed and registered

10 Bhang brought to the bonded warehouse on its first import into the Delhi Province shall forthwith be taken over by the officer-in-charge and shall, under the supervision of the officer in-charge, be examined, weighed and registered in the personal register maintained under Rule 1 of these rules The outer covering shall, at the same time, be plainly marked in red ink with —

- (1) the gross weight of the package,
- (2) its register No.,
- (3) the name of the depositor, and
- (4) the date of arrival.

and is under the supervision of the officer in charge examined weighed and registered in the personal register. The outer covering must at the same time be plainly marked in red ink with —

- (1) the gross weight of the package
- (2) its register No
- (3) the name of the depositor and
- (4) the date of arrival

321 Bulk not to be broken in warehouse—No package of charas or bhang may be opened or broken in bulk in the bonded warehouse but an incision the size and shape of which may be determined by the Collector may be made in the case containing the charas or bhang for the purpose of taking out enough to show purchasers the quality of the charas or bhang contained therein. The area by the incision must not however be more than nine square inches.

322 Storage to be under revenue lock—Charas or bhang in the bonded warehouse must be stored under lock and key in such manner that no person can have access thereto without permission of the officer in charge.

323 Depositors to get pass books—On charas being stored in the bonded warehouse the depositor thereof is furnished by the officer in charge with a pass book in form H 13 free of charge in which each consignment stored is entered separately package by package with the date of each arrival. The same procedure must be observed in the case of bhang for which a separate pass book is issued.

324 Provision as to pass books—Before supplying any depositor with a pass book under the preceding paragraph the officer in charge records therein in full the name and description of the depositor to whom the book is supplied. On satisfactory proof of the loss of a pass book a duplicate may be issued by the officer in charge on payment of a fee of Re 1.

325 Entries of removals to be made in pass book—When any charas or bhang is removed from the bonded warehouse the number of packages removed their gross weight and the date of their removal are recorded in the depositors pass book.

Government not responsible for fraud—As charas or bhang can only be withdrawn on the production of the pass book Government accepts no responsibility for any loss caused to depositors should any unauthorised person obtain possession of the book and thereby fraudulently procure delivery of charas or bhang.

Entries how to be made—All entries in the pass book are attested by the signature of the officer in charge of the bonded warehouse.

326 Record of removals in personal register All removals of charas or bhang from the bonded warehouse out of bond are recorded at the time of removal in the personal register of deposits and removals and in such other registers as may be maintained for such record in the bonded warehouse, with the sanction of the Chief Commissioner

327. Warehouse dues when payable. The officer in charge may not permit any charas or bhang to be removed from the bonded warehouse until the warehouse dues payable thereon at the rate fixed by the Chief Commissioner in accordance with the provisions of section 59, sub-section (d), of the Punjab Excise Act, I of 1911 as applied to the Delhi Province, have been realised and credited in the Government treasury. For the scale of warehouse dues, see paragraph 334

328. Owner's risk. Charas or bhang is received into, stored in, and removed from, the bonded warehouse at the risk and expense of the depositor or owner

329 Depositors to conform to orders. No depositor of charas or bhang may enter, or remain in, or do any act within, the precincts of the bonded warehouse contrary to any orders which may be issued by the Chief Commissioner in that behalf

330 A depositor to produce pass-book A depositor must produce the pass-book prescribed in paragraph 323 whenever any fresh consignment of his is deposited in the bonded warehouse, or whenever any charas or bhang recorded in the pass-book is removed, or whenever the officer in charge demands the production of the pass-book

331 Depositor not to transfer pass-book unless permitted. No depositor may transfer his pass-book to the possession of another otherwise than with the permission of the officer in charge, who must attest the fact of such transfer, and note in the pass-book the circumstances under which the transfer was made

332 Depositor not to alter or manipulate the entries in the pass-book. A depositor may not alter or manipulate in any way the entries in his pass-book

333 Surrender of pass-book. When the stock of charas or bhang entered in any depositor's pass-book is exhausted, the depositor must forthwith deliver up his pass-book to the officer in charge of the bonded warehouse

334. Warehouse dues The warehouse dues are

	Rs	A	P
For each package of charas or bhang one maund or over in weight, for every month or part of a month during which it is stored	1	0	0
For each package of the same, less than 1 maund in weight	0	8	0

These dues should be entered in a register in form H 14

335 Duty on charas and bhang—The duty on charas per seer payable on removal from the bonded warehouse is Rs 60²⁸ (or such rate as was in force in the Punjab at the time of the import of the charas into that province) and that on bhang per quarter maund or less is Rs 18 payable on removal of bhang from the warehouse

5072 16th Aug 1925

(Notification No 1568 C dated 21st March 1923 Page 172)

336 Allowance for weight of coverings—It will be noticed that duty on charas is calculated upon the net weight Charas cakes hard inside its skin covering and tare cannot be ascertained by removal of the coverings Standard rates of discount for the weight of coverings are therefore needed The *mushk* and *bhara* packages are generally fairly uniform in weight (about 56 seers) but the coverings of a *mushk* package are roughly twice as heavy as those of a *bhara* package The *par* package varies from 10 seers to 18 or 20 A discount of 3 seers for a *mushk* package and of 1 seer 8 chattacks for a *bhara* package should be given except when any package is obviously smaller than the standard (56 seers) In such cases rates of 5 per cent and 2½ per cent should be applied Such rates give almost similar results in discount In the case of *par* packages a rate of 2½ per cent should be applied the weight of these packages not being uniform

337 Period of storage and deterioration—When charas or bhang is stored in the bonded warehouse for more than 11 months

No 39 (2)

Paragraph 337 page 135

Add the following at the end —

Provided that charas may remain in the warehouse only for a period of two years from the date of its first registration in the Punjab and in case of its destruction the Collector may absolve the owner from liability for duty in respect of it but not for warehouse dues

tion and at the same time retain an order as to the liability for duty in respect of it

338 Unclaimed charas or bhang—When charas or bhang has remained in the warehouse for a period of two years and the owner thereof is not traceable the Collector should issue a proclamation such as is mentioned in Section 26 of the Police Act (V of 1861) as applicable to unclaimed property destroying the charas or bhang if no claim is made within a period of six months or

APPENDIX I

MISCELLANEOUS NOTIFICATIONS

No 37639 dated the 2nd May 1914—In exercise of the powers conferred by section 7 of the Delhi Laws Act 1912 (XIII of 1912) the Governor General in Council is pleased to extend to the Province of Delhi the provisions of the enactment specified in the schedule below—

Provided first that in the enactment as so applied references to the Local Government and Financial Commissioner shall be read as references to the Chief Commissioner of Delhi

Provided secondly that the further modifications and restrictions set forth in the said schedule shall be made in the said enactment as so applied

SCHEDULE

<i>Enactment applied</i>	<i>Further modifications and restrictions</i>
The Punjab Excise Act (Punjab Act I of 1914) with the exception of the following sections and parts of sections namely—	*1 In section 3 Sub sections (10) (10) and (11) for the words 'the Punjab' the words the Delhi Province shall be substituted
Sub sections (4) (7) and (11) of section 3 sections 9 and 13 subsection (3) of section 30 and clause (b) of sub section (2) of section 58	2 In section 5 and section 6 clause (a) for the words the Punjab the words the Delhi Province shall be substituted
Superintendence and control of excise administration and excise officers	3 For section 8 the following section shall be substituted namely— 8 (a) The general superintendence and administration of all matters relating to excise shall vest in the Chief Commissioner (b) Subject to the control of the Chief Commissioner and unless the Chief Commissioner shall by notification otherwise direct the Collector or shall control all the excise officers in the Delhi Province

4 In clause (a) of section 10 *for* the words "such other classes" the words "such classes" shall be substituted

5 *For* section 12, the following section shall be substituted, namely —

Local limits of jurisdiction

"12 The jurisdiction of the Collector and other excise officers shall, unless the Chief Commissioner otherwise directs, extend to the whole of the Delhi Province "

6 In clause (b) of section 15 *for* the words "A Commissioner or Collector" the words "the Collector" shall be substituted

7 In section 17, clause (a), *for* the words "the Punjab" the words "the Delhi Province" shall be substituted

8 In section 20, sub section (2), the words 'by the Financial Commissioner' shall be omitted

9 In each of sections 21 and 22, *for* the words "The Financial Commissioner, subject to such restrictions or conditions as the Local Government may impose, may" the following shall be substituted, namely —

"The Chief Commissioner, subject to such restrictions or conditions as he may think fit, may "

No 7475-Home, dated Delhi, the 1st October 1913—In exercise of the powers conferred by sections 2 and 4 of the Poisons Act, 1904, and with the previous sanction of the Governor General in Council, the Chief Commissioner is pleased to direct that rule XII of the rules published with Punjab Government notifications Nos 941 and 942, dated the 20th November 1907, respectively, shall be amended by the inclusion of the words "any Excise Inspector or Sub-Inspector" after the words "Naib Tahsildar"

Correction Slip No. 15, dated Delhi, the 1st October 1929.

Pages 133-39.—Notification No. 3184-C. & I., dated 11th May 1914.

Substitute for "a licensee for the vend
.....one dozen quart bottles", the following

"a licensee for the vend of foreign liquor shall not in any one wholesale transaction sell a less quantity than two gallons of liquor, which is the inferior limit for wholesale vend The contents of twelve reputed quart bottles are equal to two gallons "

(Notification No. 7554-Commerce, dated 31st August 1929.)

- (2) Country spirits one seer
- (3) Country fermented liquor four seers
- (4) Bhang or any preparation of admixture thereof, one seer
- * (5) Charas or any preparation or admixture thereof three tolas

Any sale of larger quantities shall be deemed to be sale by wholesale

No 5949 dated Delhi the 2nd of August 1914—In exercise of the powers conferred on him by section 10 of the Punjab Excise Act, 1914 (I of 1914) as applied to the Delhi Province the Chief Commissioner of Delhi Province is pleased to declare that there shall be three classes of Excise Officers to be designated 1st class 2nd class and 3rd class respectively and to declare that the persons mentioned in Groups A B and C below shall be respectively Excise Officers of the 1st 2nd and 3rd class

GROUP A

Excise Officer of the 1st class

All Assistant and Extra Assistant Commissioners
 All Tahsildars
 All Excise Inspectors
 All Naib Tahsildars
 All Excise Sub Inspectors (excluding Probationary Sub Inspectors when employed)

GROUP B

Excise Officers of the 2nd class

Probationary Sub Inspectors when employed

GROUP C

Excise Officers of the 3rd class

All Excise Muharrirs
 All Excise Chaprasis and peons

No 5950 dated Delhi the 2nd of August 1914—In exercise of the powers conferred on him by section 11 of the Punjab Excise Act 1914 (I of 1914) as applied to Delhi Province the Chief Commissioner is pleased to invest the persons mentioned in Groups A and B below with the powers of an Excise Officer of the 1st class and 3rd class respectively

GROUP A

(To exercise the powers of an Excise Officer of the 1st class)

The Superintendents and all Assistant Superintendents and Deputy Superintendents of Police
 All Inspectors and Sub Inspectors of Police
 All Head Constables

GROUP B

(To exercise the powers of an Excise Officer of the 3rd class)

All Field Kanungos

All Police Constables

—

No 5951, dated Delhi, the 22nd of August 1914.—In accordance with the provisions of section 10 (b) of the Punjab Excise Act, 1911 (I of 1914), as applied to the Delhi Province and in exercise of the powers conferred on him by sections 45, 46, 47, 49 and 73 of the said Act the Chief Commissioner is pleased to declare that the powers of Excise Officers of the classes specified below shall be as follows—

1 Powers of an Excise Officer of the 3rd class

1 Power under section 47 to arrest without warrant any person found committing an offence under section 61 (1) (a) or (c) or Section 61 (2) (a), (c) or (e)

2 Power under section 47 to seize and detain excisable or other articles liable to confiscation in connection with any of the aforesaid offences and to detain and search persons upon whom, and any vessel, raft, vehicle, animal, package, receptacle or covering in or upon which he may have reasonable cause to suspect any such article to be

2 Powers of an Excise Officer of the 2nd class

1 All the powers of an Excise Officer of the 3rd class

2 All powers not included in the foregoing and conferable under section 47

3 Power to enter and inspect places of manufacture and sale and to examine and seize accounts and registers, test, measure, weigh and seize any materials, stills, utensils, implements, apparatus or excisable articles as provided in section 45

3 Powers of an Excise Officer of the 1st class

1 All the powers of an Excise Officer of the 2nd class

2 Powers to investigate under section 46

3 Power to search without warrant as provided in section 49 (1), and to seize, detain, search and arrest as provided in section 49 (2)

4 Power to grant bail under section 73

No 4471-C & I, dated Delhi, the 5th July 1915.—In exercise of the power conferred by section 10 (b) of the Punjab Excise Act (I of 1914) as applied to the Delhi Province, the Chief Commissioner is pleased to declare that the power to grant passes for transport of country spirit from vend premises shall be exercised by all Excise Inspectors, Sub-Inspectors, and Probationary Sub-Inspectors in addition to the powers exercised by them with reference to this office notification No 5951-C & I, dated the 22nd August 1914

No 543 C & I dated Delhi the 14th August 1915—In exercise of the power conferred by sections 11 and 6 (b) of the Punjab Excise Act I of 1914 as applied to the Delhi Province the Chief Commissioner is pleased to invest the persons mentioned below with the powers of an Excise Officer of the first class as defined in Notification No 5951 C & I dated the 22nd August 1914 except those given in section 45

All Excise Inspectors employed in the districts of Saharanpur Muzaffarnagar Meerut Bulandshahr and Aligarh in the United Provinces of Agra and Oudh and all Excise Inspectors and Sub Inspectors in the districts of Ambala Karnal Gurgaon and Rohtak in the Punjab

Provided the said powers shall be exercised only in respect of cocaine

No 756 C & I dated Delhi the 2nd February 1915—In exercise of the powers conferred on him by section 59 (1) of the Punjab Excise Act I of 1914 as applied to the Delhi Province the Chief Commissioner is pleased to make the following rules for the disposal of articles confiscated under sections 78 and 79 of the aforesaid Act—

Rules

1 All article made over to the Collector under rule 1 or confiscated by him under section 79 of the Punjab Excise Act I of 1914 as applied to the Delhi Province shall be disposed of in accordance with the following rules

2 All confiscated liquors and hemp drugs shall be destroyed under the orders of the Collector in the presence of the District Excise Officer (Notification No 2196 C dated 24th March 1927)

3 All confiscated cocaine and all preparations and admixtures of cocaine and its allied drugs as defined in this office Notification No 2008 Commerce dated the 31st March 1926 shall be destroyed under the orders of the Collector in the presence of the District Excise Officer (Notification No 341 Commerce dated 14th June 1927)

4 All other things made over to the Collector under rule 1 of these rules or confiscated by him under section 79 of the Punjab Excise Act I of 1914 as applied to the Delhi Province shall be sold or otherwise disposed of in such manner as he may direct

5 Sale proceeds of all articles sold under rules 3 and 4 of these rules shall be credited to the Excise Department under head Other items subordinate to VI—Excise

No 78 C & I dated Delhi the 4th February 1915—In exercise of the powers conferred on him by section 14 of the Punjab Excise Act I of 1914 as applied to the Delhi Province the Chief Commissioner is pleased to declare that an appeal shall lie from an original or appellate order of an Excise Officer as follows namely—

(a) to the Collector when the order is made by an Excise Officer below the rank of Collector

(b) to the Chief Commissioner when the order is made by a Collector

Provided that when an original order is confirmed on first appeal a further appeal shall not lie

No 779-C & I, dated Delhi the 4th February 1915—In accordance with the provisions of section 38 (2) (c) of the Punjab Excise Act, I of 1914, as applied to the Delhi Province, the Chief Commissioner is pleased to make the following rules prescribing the time and manner of presenting and the procedure for dealing with appeals from orders of Excise Officers —

- (1) Every memorandum of appeal must be presented within one month from the date of the order appealed against
- (2) Every memorandum of appeal shall be accompanied by the order appealed against in original, or by an authenticated copy of such order unless the omission to produce such order or copy is explained to the satisfaction of the appellate authority

No 5987-G, dated Simla, the 2nd June 1917—In exercise of the power conferred by Section 7 of the Delhi Laws Act, 1912 (XIII of 1912), as amended by Section 7 of the Delhi Laws Act, 1915 (VII of 1915), the Governor-General in Council is pleased to extend to the Province of Delhi the provisions of the enactment specified in the schedule below —

Provided, first, that in the enactment as so applied references to the High Court shall be read as references to the Chief Court of the Punjab, and

Provided, secondly, that the further modifications and restrictions set forth in the said schedule shall be made in the said enactment as so applied

SCHEDULE

<i>Enactment applied</i>	<i>Further modifications and restrictions</i>
Sections 43-A and 43-B of the Bombay Abkari Act, 1878 (Bombay Act V of 1878), as amended by the Bombay Abkari (Amendment) Act, 1917 (Bombay Act III of 1917)	<p>(1) In Section 43-A and in Section 43-B, subsection (1), for the words "this Act" the words "the Punjab Excise Act, I of 1914 as applied to the Province of Delhi" shall be substituted</p> <p>(2) In Section 43-B, the words "a Presidency Magistrate" shall be omitted</p>

APPENDIX II

NOTIFICATIONS REGARDING LIQUOR

No 510 C & I dated Delhi the 3rd January 1915—In exercise of the powers conferred by section 3 (14) of the Punjab Excise Act I of 1914 as applied to the Delhi Province the Chief Commissioner is pleased to declare in supersession of Punjab Government Notification No 90 dated 12th January 1896 that the substance commonly known as *Lahan* of whatsoever ingredients such substance may be composed, whether it has undergone the process of distillation or not shall be liquor for the purposes of the said Act

No 74 C & I dated Delhi the 4th February 1915—In exercise of the powers conferred on him by section 58 (2) (c) of the Punjab Excise Act I of 1914 as applied to the Delhi Province the Chief Commissioner is pleased to make the following rules for the grant of licenses for the vend by wholesale and by retail of excisable articles other than cocaine and to declare that they shall come into force at once —

1 Unless the Chief Commissioner otherwise directs licenses shall be given for a period of one year from the 1st April to the 31st of March

2 All licenses other than licenses granted for fairs or other special occasions shall unless it is otherwise provided determine on the 31st March next following the grant

3 Temporary licenses may be given to provide for the sale of liquor on special occasions in such cases and on such occasions as the Chief Commissioner may prescribe

4 The number of liquor and drug shops which may be licensed in any area shall be the number which the Collector considers necessary to meet the reasonable requirements of the population Shops should neither be so sparse as to give the licensee of any one shop a practical monopoly in the particular area nor so numerous as to provoke excessive competition

5 No license for the sale of liquor or drug shall be given unless either there is an ascertained demand for such liquor or drugs in the locality concerned or it is granted to counteract the illicit supply of liquor or drugs in that locality

6 Licenses for the vend of liquor or drugs may not be given to—

(a) any person who has been finally convicted of any non bailable offence by a Criminal Court

(b) any person whether a former licensee or not who has been convicted or reasonably suspected of committing or conniving at the commission of any offence under the Excise or Opium Acts A list of such persons shall be maintained by the Collector

(c) any person who holds either directly or through an agent an excise or opium license in a Native State or in the case of country spirit licenses in the United Provinces

7 No license for the retail vend of foreign liquor or country spirit may be given to any manufacturer of spirit or any person connected in interest with such manufacturer

No 75 C & I dated Delhi the 4th February 1915—In exercise of the powers conferred on him by section 58 (2) (f) of the Punjab Excise Act I of 1914 as applied to the Delhi Province the Chief Commissioner

is pleased to make the following rules prescribing the procedure to be followed and the matters to be ascertained before any license is granted for the retail vend of liquor for consumption on the premises, and to declare that they shall come into force at once —

1 When it is proposed to open a shop for the retail vend of liquor on any premises where there has been no such shop in the preceding year the Collector shall take all reasonable steps to ascertain the opinion of persons who reside or have property in the neighbourhood and are likely to be affected by the proposal

2 The Collector will post notice of the proposal at or near the site proposed for the new shop, and will cause the proposal to be made known in the neighbourhood by beat of drum

3 Where there is an advisory committee, the Collector will summon the committee to meet, and will lay the proposal before the members of the committee for their opinion. The proceedings of the committee will be public and will be recorded

4 The Collector will also ask for the opinion of the Superintendent of Police if he is not a member of the advisory committee

5 If the site of the proposed shop is near a railway station, or any large factory, mill or workshop, the Collector will ask for the opinion of the railway authorities or commercial firm concerned

6 If any objection is preferred to the proposal, the Collector, or a gazetted officer deputed by him, will enquire into it. The enquiry will, if possible, be made on the spot. If it is not possible to make an enquiry on the spot, an enquiry will be made in a formal proceeding at which evidence tendered for or against the proposal will be recorded. The date and place of the enquiry will be published in the notice prescribed above

7 When the Collector is unable to accept the opinion of the majority of the advisory committee, a final report together with the opinion of the committee will be forwarded by the Collector to the Chief Commissioner whose decision shall be final

No 776-C & I, dated Delhi, the 4th February 1915—In exercise of the powers conferred on him by section 38 (2) (a) of the Punjab Excise Act, I of 1914, as applied to the Delhi Province, the Chief Commissioner is pleased to make the following rules prohibiting the sale of liquor to certain persons and classes of persons, and to declare that they shall come into force at once —

A licensee shall not sell liquor—

- (1) to any soldier of the rank of non-commissioned officer or under when in uniform or when not in uniform if the licensee knows, or has reason to believe, that he is such soldier,
- (2) to any person whom the licensee knows, or has reason to believe, to be a member of the family of such soldier
- (3) to any person whom the licensee knows, or has reason to believe, to be a camp-follower (the term "camp-follower" including all classes of followers—other than private servants—whether on or off duty, who have a right to be in cantonments)

Provided that in premises specially approved under section 28 of the Act by the Officer Commanding a cantonment such liquor as is

approved by the officer commanding in consultation with the Collector, and is specified in the license of the vendor may be sold to any such soldier member of family or camp follower

Provided also that at any railway refreshment room or dāk bungalow and in any railway dining car—

- (a) troops and camp followers under the command of an officer may be supplied subject to the consent of such officer, and
- (b) soldiers and their families travelling in small parties not under the command of an officer may be supplied with a reasonable quantity if the men are sober and

Provided further that the restrictions laid down in sub clauses (1) (2) and (3) of this clause shall not apply to the sale of liquor to a native soldier or a member of his family or a camp follower when he is absent on leave from his regiment

- (4) to any person whom he knows or has reason to believe to be a policeman excise officer or railway servant on duty
- (5) to any person in the custody or under the escort of Police
- (6) to any insane person

No 7 C & I dated Delhi the 3th February 1915—In exercise of the powers conferred on him by section 53 (2) (g) of the Punjab Excise Act I of 1914 as applied to the Delhi Province the Chief Commissioner is pleased to make the following rule (prohibiting the employment by any license holder of certain persons and classes of persons to assist in his business) and to declare that it shall come into force at once —

No licensee shall employ to assist him in his business in any capacity whatsoever any person whose employment the Collector has in his discretion forbidden and no licensee shall employ any person suffering from an infectious or contagious disease

No 131' C & I dated 25th February 1915—In exercise of the powers conferred on him by section 59 of the Punjab Excise Act 1914 (I of 1914) as applied to the Delhi Province the Chief Commissioner is pleased to make the following rules for the grant of licenses for the manufacture supply storage and sale of certain kinds of liquor in the Delhi Province

1 The following licenses are hereby authorised —

LICENSE

Foreign liquor

Form

- L 1 Wholesale vend of foreign liquor to the trade only
- L 2 Wholesale and retail vend of foreign liquor to the trade and the public
- L 3 Retail vend of foreign liquor in a hotel
- L 4 Retail vend of foreign liquor in a restaurant
- L 5 Retail vend of foreign liquor in a bar attached to a hotel or a restaurant (supplementary to No L 3 and L 4)
- L 6 Retail vend of foreign liquor in a railway refreshment room
- L 7 Retail vend of foreign liquor in a railway dining car
- L 8 Retail vend of foreign liquor off the premises (supplementary to No L 3 L 4 and L 6)

Form

- L 9 Retail vend of foreign liquor in a military canteen
- L 10 Retail vend of foreign liquor in a bazar
- L 11. Bottling of foreign liquor
- No form Retail vend of beer
- L 12 Vend of medicated wines

Country spirit

- L 13. Wholesale vend of country spirit
- L 14. Retail vend of country spirit
- L 15 Bottling of country spirit
- L 16. Reducing of country spirit.
- No form Vend of country spirit in sealed bottles

Miscellaneous

- L 17 Vend of denatured spirit
- L 18 Purchase and storage of denatured spirit in privileged quadrangles
- L 19 Vend of rectified spirit.
- L 20 Storage of rectified spirit in privileged quadrangles

Special

- L 21 Extension of hours during which sale is permitted
- No form Vend of country liquor at a fair or on a special occasion
- L 22 Retail vend of foreign liquor at a bar, theatre, etc., or any special occasion, when temporary arrangements for the sale of liquor are required

GENERAL CONDITIONS APPLICABLE TO LIQUOR LICENSES.

2 **Duty of licensees**—Every licensee shall be bound to observe the general rules applicable to his license and the special conditions entered in his license

3 **Transfer of licenses**—No license is transferable, but the Collector may permit a licensee to add any person as a partner in his business, or to transfer his license to any person

4 **Specification of premises**—A licensee shall not carry on any business connected with his license except in premises specified in his license

5 **Sales under different licenses** shall be on different premises, except with the special permission of the Collector

6 **Premises to be licensed** shall ordinarily be premises owned or leased by the licensee. Where, however, local conditions render it necessary, sites for liquor shops may be leased or bought for Government, under the special orders of Government in each case

7 Where premises have been specially provided by Government for any shop, the licensee shall be bound to carry on his business in those premises and to pay to Government, in addition to his license fee, such rent for the premises as may be fixed by the Collector

8 **Payment of license fee.**—When a license has been sold for a fixed fee, the fee shall be payable in advance, except in cases where the Chief Commissioner has granted a license for the retail vend of country spirit on payment of a fixed fee, in such cases the course of payments

shall follow the directions to be observed in the case of licenses sold by auction laid down in rule 82.

9 **Signboard**—Every licensee shall maintain above the main outer door of the premises in which he carries on his business a signboard exhibiting in conspicuous painted letters his name and the class of license held by him. The information shall be in the vernacular for country spirit and in the vernacular and English for foreign liquor licenses. The license must be exhibited in a conspicuous place on the licensed premises.

10 **Authorisation of agents**—No licensee for the retail vend of liquor shall allow any person to conduct sales in his behalf unless the name of such person has been previously submitted to the Collector for approval and endorsed by him on the license. This rule does not apply to (1) the licensee of a hotel restaurant bar railway refreshment room or dining car or (2) a chemist or druggist holding a license or permit under the Excise Act or (3) the holder of a license in Form J 11.

11 **Employés**—Every licensee shall furnish to the Collector on his demand a list of the persons employed or proposed to be employed in his licensed business.

12 **Closure of premises out of hours**—Except at the time when the premises are licensed to be open no person is allowed therein except employés or members of the licensee's family.

*13 **Hours**—No licensee may open his shop before sunrise. No licensee in a rural area may keep his shop open after 6 p.m. between the 16th of October and the 15th of April or after 8 p.m. between the 16th of April and the 15th of October. Any extension of these hours requires the sanction of the Chief Commissioner. No licensee for the vend of country spirit by retail or foreign liquor by wholesale or retail in a bazar or urban area may keep his shop open after 6 p.m. between the 1st October and the 31st March or after 8 p.m. between the 1st April and the 30th September.

No licensee other than those mentioned in this rule may keep his shop open after the closing time if any prescribed in his license without the special permission of the Chief Commissioner.

14 Every shop must be kept open during the hours for which it is licensed.

15 **Rights of customers**—Subject to the provisions of these rules every licensee shall in respect of any articles which he is licensed to sell meet the demand of every customer entitled to be served who tenders payment for what is required by him and the licensee shall maintain a sufficient stock of all articles in which he is licensed to deal to meet the probable demand.

16 **Bribery**—No licensee shall give to any customer any free dolo of liquor nor shall he give any customer any perquisite or *dasturi* on the price of liquor sold.

17 **Liquor to be sold**—No licensee shall sell liquor of any character or brand forbidden by the Chief Commissioner nor shall he sell any other kind of liquor than that permitted by his license. No licensee shall sell or keep on his licensed premises any chloral hydrate unless he is a chemist or druggist.

18 Standard measures—No sale of liquor by measure, whether wholesale or retail, shall be made by any other than standard measures stamped or approved by the Collector. The standard measure shall be the imperial gallon of 277 274 cubic inches, or fractions thereof, and the licensee shall keep measures representing $\frac{1}{4}$ th, $\frac{1}{8}$ th and $\frac{1}{16}$ th of a gallon.

NOTE—Arrangements will be made for the supply of standard measures through the Collector.

19 Entertainments.—No licensee shall permit any professional entertainment or dancing, or the playing of musical instruments, or singing by professionals to be carried on in his premises in such a way as to attract the general attention of his customers, provided that the Collector may grant a general or special permit for such performances for any place licensed under forms L 3, L 4, and L 6.

20 Temporary closures.—No compensation shall be due for any closure made under section 54 of the Excise Act, except a closure exceeding 6 hours ordered by the Collector.

21 Compensation.—No compensation shall be due to any licensee on account of the opening of a new shop or the issue of any special license during the currency of his license.

22 Effect of enhanced duty.—No compensation shall be due on account of any change during the currency of a license in the conditions thereof, in the rate at which customs or excise duty is charged on liquor, or in any other matter connected with the excise administration and dealt with under powers conferred by the Excise Act.

23 Cancellation for disorderliness.—The license of any licensee may be cancelled if drunkenness or disorder amounting to a public nuisance occurs in the vicinity of his shop in consequence of the sale of spirit thereat.

24 Return of license on revocation.—On the revocation, cancellation or determination of any license, the licensee or his representative shall cease to carry on his business under it and shall return his license to the Collector.

25 Incapacity of licensee.—In the event of a licensee dying or becoming insolvent or otherwise incapable of carrying on his business under the conditions of his license, the license shall forthwith determine. The Collector may continue the license to the representative of the licensee or other person for the remainder of the period on the same conditions.

26 Surplus stock on expiry of license.—If any person, who has held a license under these rules, shall have in his possession, on the expiry or determination from any other cause of his license, any excisable article which he is unable forthwith to dispose of, under the provisions of these rules, to any person licensed or authorised to purchase it, he shall at once surrender the same to the Collector. The Collector shall make such articles over, in any quantity not exceeding that which the transferee is likely to sell within two months, to the incoming licensee, or, otherwise, to any licensee within the district who is licensed to sell articles of the kind surrendered.

Provided that if any such article, or any part thereof, be declared by the Civil Surgeon or other duly qualified officer to be unfit for use the Collector shall cause the same to be destroyed.

27 A licensee to whom any article is made over under the preceding clause shall be bound to pay such price for the same as the Collector in his discretion may fix.

99 Dealings with excise officers—Any transaction of the nature of a gift or loan between the licensee and an excise officer is prohibited.

30 Registers.—Every licensee shall maintain the registers prescribed for the class of business carried on by him and shall make all prescribed returns punctually. True accounts of transactions shall be maintained from day to day in ink. The licensee shall enter all figures in English numerals and other particulars in English or Urdu characters unless the Collector by special order noted on his license permit the use of other numerals or characters and the licensee shall allow the inspection of his registers stock and premises when duly requested by an excise officer.

32 A copy of these general conditions shall be posted in every inspection note book.

Foreign liquor

§ 34 Form L 2—A license in form I 2 for the vend of foreign liquor may permit wholesale and retail vend to the public only. It may be granted by the Collector with the previous sanction of the Chief Commissioner to any shop of proved respectability in a civil station or a town or in any other place where there is a demand for superior foreign liquor. The Collector may renew or refuse to renew a license in this form once sanctioned. A license in this form may not authorise consumption on the premises. The fee shall be fixed by the Collector who shall base it on an examination made of the recorded sale figures of the shop using as a guide an all round rate of one rupee per gallon for spirits and wines and four to six pies per gallon for beer. For purposes of fixing the fees the sales to the clubs and messes and the sales by the brewers agents who sell to the public may be treated as

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sales to the public. The licensee may hold a license in form L 1 also at the discretion of the Collector.

†35 **Form L. 3.**—A license for the retail vend of liquor in a hotel, for on consumption, may be granted by the Collector in form L 3 with the previous sanction of the Chief Commissioner. The Collector may renew or may refuse to renew a license in this form once sanctioned. The fee shall range from Rs 100 to Rs 1,000 per annum. The Collector may, however, sanction a lower fee for small hotels and boarding-houses which are not much frequented. This license may be granted for 3, 6, 9 or 12 months at proportional fees.

†36 **Form L 4.**—A license for the retail vend of foreign liquor in a restaurant may be granted by the Collector in form L 4 with the previous sanction of the Chief Commissioner. The Collector may renew or may refuse to renew a license in this form once sanctioned. The fee shall range from Rs 100 to Rs 500 per annum, but with the special sanction of the Chief Commissioner a lower fee may be charged on sufficient cause being shown. This license may be granted for 3, 6, 9 or 12 months at proportional fees.

†37 **Form L 5.**—When the licensee of a hotel or restaurant wishes to keep a bar for the retail vend of foreign liquor the Collector may grant him a supplementary license in form L 5, with the previous sanction of the Chief Commissioner. The Collector may renew or may refuse to renew a license in this form once sanctioned. The supplementary fee shall range from Rs 50 to Rs 500 per annum. This license may be granted for 3, 6, 9 or 12 months at proportional fees.

38 **Form L 6.**—A license for the retail vend of foreign liquor in a railway refreshment room may be granted by the Collector in form L 6. The fee shall range from Rs 100 to Rs 1,000 per annum, but smaller fees may be fixed as in rule 35 above. This license may be granted for 3, 6, 9, or 12 months at proportional fees.

39 **Form L. 7.**—A license for the retail vend of foreign liquor in a railway dining car may be granted by the Chief Commissioner *only* in form L 7. The fee shall range from Rs 25 to Rs 500 per annum. This license may be granted for 3, 6, 9 or 12 months at proportional fees.

40 **Form L 8.**—If the licensee of a hotel, restaurant, or railway refreshment room wishes to sell foreign liquor by retail for off consumption, the Collector may grant him a supplementary license in form L 8, provided that there is a local demand for foreign liquor which cannot otherwise be met. The fee shall be fixed by the Collector at his discretion. This license may be granted for 3, 6, 9 or 12 months at proportional fees.

41 **Form L. 9.**—A license for the retail vend of liquor in a military canteen may be granted by the Collector, with the approval of the Commanding Officer, in form L 9. The fee shall be Rs 24 per annum for a regiment and Rs 12 per annum for a smaller unit. When a regiment or unit arrives in Delhi in possession of a canteen license granted in the Punjab the Collector shall countersign the license for the period for which it was originally granted without charging any additional fee.

**As amended by Notification No. 1942-C & I, dated 14th March 1917.
 † " " " " No. 2149-Commerce, dated 3rd April 1924.
 ‡ " " " " No. 764, dated 12th February 1924.

*42 Form L 10—Licenses for the retail vend of foreign liquor in a bazar shall generally be sold by auction (*vide* rule 60) If however the Collector thinks it advisable, he may submit proposals for the grant of any such license on a fixed fee which shall not be less than Rs 1 200 per annum The grant of such licenses on fixed fees requires the sanction of the Chief Commissioner which must be repeated each year These licenses shall ordinarily be for off consumption On consumption will only be permitted in very special cases by the Chief Commissioner

†43 Form L 11—Licenses in form L 11 for the bottling of foreign liquor may only be granted to persons who already hold licenses in form L 1 or L 2 by the Chief Commissioner The fee shall ordinarily be Rs 100 per annum This license shall not be given to the holder of a license in form L 15 to bottle country spirit It should be noted that this license does not authorise any form of vend The Collector may renew this license as provided in Rule 34

44 Beer No form—The Collector may grant licenses in selected places for the retail vend of beer for on or off consumption The Collector may prescribe the form of license and the fee No such license may be given to the holder of a license in form L 14 for the retail vend of country spirit

45 Form L 12—The Collector may grant to any medical practitioner or to any respectable person genuinely engaged in the sale of drugs to the public for medical purposes a license in form L 12 permitting the sale of medicated wines containing 42 per cent or less of proof spirit provided that such wines are sold as a tonic or medicine only The license fee shall be Rs 50 per annum

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Country spirit

†46 Form L 13—License in form L 13 for the wholesale vend of country spirit shall be granted by the Collector The ordinary fee shall be Rs 50 per annum with effect from 1st April 1920 but a separate license shall be required for each vend agency The Collector may sanction a reduced fee for shops whose business is small or where difficulty is experienced in finding suitable men to take out wholesale licenses This license shall not be given to the holder of a license in form L 11 to bottle foreign liquor

47 Form L 14—Licenses in form L 14 for the retail vend of country spirit shall be sold by auction (*vide* rule 60 *et seq*) The Chief Commissioner however reserves the right to sell any such license for a fixed fee

48 Form L 15—Licenses in form L 15 for the bottling of country spirit may be issued by the Collector to holders of licenses in form L 13 only The fee shall range from Rs 50 to Rs 100 per annum

49 Form L 16—A license in form L 16 to reduce country spirit may be given by the Collector to any licensee under form L 13 provided the Collector can make satisfactory arrangements for the effective control of the reducing operations No fee shall be charged for this license

Correction Slip No. 28, dated 4th September 1930.

Page 152, Rule 50

In lines 3 and 4, *delete* the words "The Collector — — fee"
and *substitute* "such licences shall be issued in form L. 14A."

Page 55, line 5.

Delete the words "No form — bottles" and *substitute* —

L 14A, Retail bazar vend of country spirit in sealed bottles.

Page 64, *Add*

103A Licenses for retail bazar vend of country spirit may be issued
by the Collector

Paragraph 106, line 4 *Delete* "The Collector — — fee", and
substitute "such licenses shall be issued in form L 14A"

Page 146, after line 14, *add*

L. 14A Retail bazar vend of country spirit in sealed bottles

(Notification No 6772-Commerce, dated the 25th July 1930)

mitting any chemist, varnish maker or other person, who in his business uses larger quantities of denatured spirit to purchase and possess any quantity of denatured spirit up to five hundred gallons. The possession of more than five hundred gallons requires the sanction of the Chief Commissioner. No fee is chargeable.

Rectified spirit

53 Form L 19.—The Collector may grant a license in form L 19 for the vend of rectified spirit for medicinal, industrial and scientific purposes. The license will be given only to holders of licenses in form L 2 or L 17 or to chemists or druggists of good standing, approved by the Collector. The fee shall be Rs 25 per annum.

†‡54 Form L 20.—The Collector may grant a license in form L 20 for the possession of rectified spirit for use in the manufacture of drugs, medicines and chemicals. The license shall be given free of fee.

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57 Form L 21 Extensions.—In urban areas, the Collector may grant, a licensee under form L 10 or 14, a special license in form L 21 to keep his shop open for not more than two hours after the time fixed by his license for closing. This special license shall be given for important festivals only, at such fee as the Collector may prescribe.

58 Fairs and special occasions. No form.—The Collector may grant a license for a special occasion, in a form to be prescribed by him, at such fee as he considers suitable. In granting such a license on the occasion of a fair the Collector shall observe the following instructions. No special liquor license shall be granted for any fair where such a license has hitherto not been granted or where, having in the past been granted it has now been discontinued. If a new fair is inaugurated, the Collector shall not grant a special liquor license without the consent of the Chief Commissioner.

In the case of fairs for which special liquor licenses have hitherto been granted, the Collector may continue to grant such licenses. He should however take cognizance of any *bona fide* movement favouring prohibition, and he may without further sanction decline to grant a special liquor license, if, on testing local opinion, he is thoroughly

*As amended by Notification No 246-C & I, dated the 9th March 1917 and No 97-C, dated the 22nd February 1915.

†As amended by Notification No 775-C & I, dated the 31st May 1917.

‡Amended by Notification No 7158 C & I, dated 25th November 1935.

satisfied that the discontinuance of such a license would be a measure approved by the unquestioned voice of local opinion and that such local opinion is free from any suspicion of connivance at illicit distillation

Licenses for recurring fairs of importance at which it is permissible under these rules to provide for the sale of country spirit should be included in the list of shops to be auctioned

59 Form L 22—The Collector may grant a special license in form L 22 for the retail vend of foreign liquor at a bar at any place of recreation or on any special occasion when temporary arrangements for the sale of foreign liquor are required. The Collector shall fix the license fee

RULES FOR THE CONDUCT OF AUCTIONS

60 What licenses are sold by auction—Licenses including fair licenses for the retail vend of country spirit shall ordinarily be sold by auction. The Chief Commissioner however reserves the right to grant any such license on payment of a fixed fee. Licenses for the retail bazar vend of foreign liquor are usually sold by auction (*vide* rule 42)

61 Preparations for the annual auction of licenses—At the beginning of January in each year the Collector shall for each shop to be auctioned make an estimate of its probable sales during the next license year and upon such estimate he shall determine the lowest annual fee at which each shop may reasonably be licensed. The value of the shop should be communicated confidentially to the selling officer but should not be disclosed to the bidders. The Collector may close any existing shop

62 Preparations for the annual auction of licenses—Auctions shall be held once a year by the Collector or by a gazetted officer selected and empowered in this behalf by the Collector. The Chief Commissioner will fix the dates of the auctions

63 The Collector will give timely notice of the date and place of the auction. This notice will also specify—

- (a) the conditions to which the auction will be subject
- (b) the number and situation of the shops to be licensed for the sale of country spirit and foreign liquor respectively
- (c) the minimum prices if any fixed for the retail vend of country spirit
- (d) any other information which may be of use to intending bidders

64 Conduct of auctions—Before the auction begins the presiding officer will read out the conditions to which the auction will be subject and will explain the maximum and minimum price if any which have been prescribed for various classes of liquor

*65 He will then proceed to put up each shop to auction after carefully explaining its locality. The auction of two or more shops at one time is forbidden

66 Persons who may not be given licenses—A license shall not be granted except to a person or persons by name or to a company registered under the Indian Companies Act or to a society registered according to law

67 No person shall be allowed to bid for a country spirit license if he, or any person closely associated with him in interest, holds a license for any dealings in foreign liquor, tar, or denatured spirit

68 No person shall be allowed to bid for another, whether his partner or not, unless he holds a duly executed power-of-attorney enabling him in this behalf

69 **Persons who may not be given licenses.**—No person shall be allowed to bid unless he has deposited the sum of Rs 25 in a Government treasury, or deposits that sum at the time of the auction with the presiding officer

70 No person shall be allowed to bid whose name is on the list of persons debarred from holding licenses or who is known to the Collector to be debarred from holding a license in another province

71 The Collector may further exclude from the bidding any person, on account of his notorious bad character, or for any other sufficient reason to be recorded

72 **Acceptance and refusal of bids**—The presiding officer shall refuse to accept any bid by an excluded person, or any bid which he has reason to believe is made in the interest of any excluded person

73 The presiding officer may refuse any bid which he considers to be merely speculative or dictated by private enmity or which, if accepted, would in his opinion tend to create an undesirable monopoly of interest

74 The presiding officer shall record the name of each person making a bid and the amount of the bid

75 Where the bidding exceeds Rs 100, no bid shall be accepted unless it is a multiple of Rs 10

76 Bids shall be received for the whole annual license-fee and not for the monthly instalments in which it is payable. The presiding officer shall not be bound to accept the highest or any bid. When the highest bid is refused, the presiding officer shall record his reasons for accepting another bid

77 All bids accepted by an officer subordinate to the Collector require the Collector's sanction. All sales are open to revision by the Chief Commissioner

78 **Procedure when sale is not concluded.**—If the Collector refuses to sanction a sale or if a sale is set aside by the Chief Commissioner on revision, the Collector may re-sell the license by auction or by tender. If the re-sale is by tender, these rules shall apply as far as may be

79 If the lowest annual fee mentioned in rule 61 above is not bid for any shop, the Collector may in his discretion accept a lower bid provisionally, but shall report the case to the Chief Commissioner with whose sanction the shop may be—

- (a) closed either permanently or till a person willing to take it up at the reserved price shall come forward, or
- (b) carried on by a vendor who will work it for a commission on sales, or
- (c) re-sold at another auction, or
- (d) sold for the lower bid provisionally accepted

80 **Refund of deposits**—At the conclusion of every auction, the Collector or the officer conducting the auction shall refund to all persons who have not obtained licenses, all deposits made by them.

*81 Report of auction results—The Collector shall forward to the Chief Commissioner for sanction statement showing the locality of each shop sold the probable sales during the year (which shall be stated in gallons equivalent to London Proof) the lowest fee determined under rule 61 above the name of the person to whom the shop has been sold the amount for which it has been sold compared with the fee for the preceding year and in any case in which the shop has not been sold for the highest bid a short statement of the reasons for rejecting it. The Collector shall also forward a list of licensees and the shops held by them to the Superintendent of Police in his district and in the case of country and foreign spirit shops to the Manager of any distillery licensed in the Punjab and in the Baghat State as well as to the spirit trader and licensed Victuallers Association of the Punjab Amritsar.

82 Payment of license fee—A person to whom a shop has been sold shall pay one sixth of the annual fee within seven days of the auction (any deposits already made shall be credited to this sum and any excess shall be either returned to him or credited to future payments). Before the beginning of the month in which he begins business under his license the licensee shall pay one twelfth of the annual fee and by the 7th of every subsequent month shall pay one twelfth till the whole fee is paid. But he may at any time pay the whole amount due if he wishes. If the total amount due is less than Rs 100 it shall be payable in one sum unless the Collector for special reasons allows payment to be made by instalments. If any person whose bid has been accepted by the officer presiding at the auction fails to make the deposit of one sixth of the annual fee or if he refuses to accept the license the Collector may re sell the license either by public auction or by private contract and any deficiency in price and all expenses of such re sale or attempted re sale shall be recoverable from the defaulting bidder in the manner laid down in section 60 of the Punjab Excise Act I of 1914 as applied to the Delhi Province.

83 Procedure when licensee makes default—If any person to whom a license has been sold—

(a) fails to pay any fee due

(b) fails to carry on the business for which the license was granted

(c) commits a breach of any of the conditions applicable to his license

(d) is convicted of any offence under the Excise or Opium Acts

or if the license becomes liable to cancellation under any Act for the time being in force the Collector may (1) cancel the license and make such arrangements as he may think fit for carrying on the business for which the license was granted and declare forfeited to Government any fee paid or deposit made in respect thereof or (2) permit the licensee to retain the license on payment of a further fee not exceeding Rs 500.

84 Re sale—When a license has been cancelled the Collector may re sell it by public auction or by private contract. The Collector shall communicate the result of such resale in a statement to the Chief Commissioner in the same manner as the ordinary auction results. On the Chief Commissioner's order being received the Collector shall communicate the change in the list of licenses to the Superintendent of Police of his district and to the Manager of any distillery to whom a list of such licensees has been supplied.

No 1355-Commerce, dated Delhi, the 5th March 1926—In exercise of the powers conferred by section 4 of the Punjab Excise Act, I of 1914, as applied to the Delhi Province, the Chief Commissioner is pleased to declare that the following shall, for the purposes of sections 18, 24, 26, 27, 30 and 64 of the said Act, be deemed to be "Country liquor" and "Foreign liquor" respectively.—

"Country liquor"—

All liquor other than rectified spirit, denatured spirit and perfumed spirit not included in the definition of "Foreign liquor"

"Foreign liquor"—

Any liquor other than rectified spirit, denatured spirit and perfumed spirit on which a duty at a rate higher than that levied on country liquor is leviable

Chief Commissioner's Notification No 8093 C & I, dated the 5th December 1916, is hereby cancelled

No 4474-C & I, dated Delhi, the 5th July 1915—In exercise of the powers conferred by section 24 (1) of the Punjab Excise Act (I of 1914) as applied to the Delhi Province, the Chief Commissioner is pleased to prohibit the possession of *Lahon*

No 5175-C & I, dated Delhi, the 2nd August 1915—In exercise of the powers conferred by section 24 (4) and section 58 of the Punjab Excise Act, I of 1914, as applied to the Delhi Province, the Chief Commissioner is pleased to prescribe the following rules restricting the possession of certain excisable articles —

1 Country spirit, on which duty has been paid, may be possessed in quantities exceeding the quantity which by Chief Commissioner's Notification No 3184-C & I dated the 11th May 1914, has been declared to be the limit of private possession, by the persons described in column 1 of the schedule below to the extent mentioned in column 2, on the occasions mentioned in column 3, and subject to the conditions prescribed in column 4, of the said schedule —

SCHEDULE

1	2	3	4
Provincial and Divisional Darbaria	12 gallons of specially prepared country spirit for private use	At any time	Under a permit granted in this behalf by the Collector
Persons of position and respectability	12 quart bottles of ordinary country spirit for private use	At any time	Under a pass granted in this behalf by the Collector
Any person	10 gallons of ordinary country spirit for private use	On any special occasion such as a marriage festival, caste gathering, or similar occasion	Under a pass granted in this behalf by the District Excise Officer or any Excise Officer of the first class
Any person	Ordinary country spirit up to any amount for private use	On any special occasion such as a marriage festival, caste gathering, or similar occasion	Under a pass granted in this behalf by the Collector

2 Rectified spirit may be possessed by any person in quantity not exceeding one pint

3 Rectified spirit may be possessed by any chemist medical practitioner or scientific body up to two reputed quarts

4 Rectified spirit may be possessed by any Superintendent of a main hospital up to three imperial gallons

5 Rectified spirit may be possessed by any person who has obtained a special license in form L 20 prescribed in Chief Commissioner's Notification No 1315 dated the 20th February 1915 to possess it for chemical or medicinal purposes in any quantity not exceeding eight gallons

6 Rectified spirit may be possessed by any person licensed to sell such spirit up to ten gallons and with the permission of the Chief Commissioner up to any amount

6A Rectified spirit may be possessed by approved manufacturers and concession holders licensed as such under Chief Commissioner's Notifications Nos 727 Commerce and 98 Commerce dated the 8th February 1924 up to such limits as the Chief Commissioner may have prescribed for them

7 Denatured spirit may be possessed by any person in quantity not exceeding one gallon

8 Denatured spirit may be possessed in quantity exceeding one gallon by any chemist varnish maker or other person engaged in any business who requires large quantities of denatured spirit for the purposes of his business provided that he has obtained from the Collector a license in this behalf in form I 13 prescribed in Chief Commissioner's Notification No 1315 dated the 25th February 1915

9 Denatured spirit may be possessed by any person licensed to sell such spirit in quantity up to five hundred gallons and with the special permission of the Chief Commissioner in any quantity

No 552 C & I dated Delhi the 18th August 191 —In exercise of the powers conferred on him by section 59 (f) of the Punjab Excise Act I of 1914 as applied to the Delhi Province the Chief Commissioner is pleased to make the following rules prescribing the conditions on which the permit and passes mentioned in the schedule to rule 1 of this office Notification No 5170 C & I dated the 2nd August 1915 shall be granted —

Rules

1 A pass to import transport and possess specially prepared country spirit for his private use granted to a Provincial or Divisional Darbari shall be granted in form L 33 attached to this notification

2 A pass to transport and possess ordinary country spirit for his private use granted to a person of position and respectability shall be granted in form L 41 attached to this notification

3 A pass to transport and possess ordinary country spirit for private use on any special occasion shall when granted be granted in form I 40 attached to this notification

4 The following additional condition shall be observed by every person to whom a pass for the possession of country spirit on a special occasion has been granted —

- (a) He shall purchase the spirit from the shop, if any, entered in the permit, the licensee of such shop being *ipso facto* empowered to sell the quantity mentioned in the permit
- (b) He shall use the spirit only on the special occasion for which the permit was granted

[Forms L 33, L 41, and L 52, have not been reproduced here These will be found in Appendix VIII]

No 5786-C & I, dated Delhi, the 31st August 1915—In accordance with the provisions of Section 17 (a) of the Punjab Excise Act, 1914 (I of 1914), as applied to the Delhi Province, the Chief Commissioner, with the previous sanction of the Governor General in Council, is pleased to prohibit the import of country liquor from any Native State

Provided that the Chief Commissioner may by general or special order permit the import from any Native State of country liquor in quantities not exceeding one seer and contained in open bottles when such spirit is imported for private purposes and not for sale

Provided that country spirit and beer may be imported from the Solon Distillery and Brewery and the Kasauli Brewery situated in the Baghat State on payment of the prescribed duty in each case

No 5967-C & I, dated Delhi the 5th September 1915—In exercise of the powers conferred by section 35 of the Punjab Excise Act, 1914 (I of 1914), as applied to the Delhi Province the Chief Commissioner is pleased to exempt the undermentioned excisable articles from the operation of the aforesaid Act to the extent specified below —

- 1 Medicated wines containing less than 20 per cent of proof spirit are exempted from the provisions of the Act relating to sale and possession
- 2 Country spirit imported from a Native State into the Delhi Province under permission duly granted by an order of the Chief Commissioner in pursuance of his Notification No 5786 C & I, dated the 31st August 1915, is exempt from payment of duty

No 2650-Commerce, dated the 29th April 1926—With reference to special condition No 6 of the license in Form L 15, for the bottling of country spirit, prescribed in his Notification No 1315, dated the 25th February 1915, the Chief Commissioner in exercise of the powers conferred by section 59 of the Punjab Excise Act, I of 1914, as applied to the Delhi Province, is pleased to direct that the official labels used in bottling of country spirit shall conform to the following specifications —

- 1 All labels shall be on white paper printed in black with figures in 2-line Pica

Correction slip No. 41, dated Delhi, the 3rd May 1931

Substitute the following for rule 4, page 159 —

Specimen of the above specification are given below —

26 $\frac{2}{3}$ ounces

80° proof

دسي سراب country spirit

Bottled by

DAULAT RAM NARULA, DELHI

(Notification No 2655 Com, dated 17th March 1931)

No 2120 Commerce dated the 2nd April 1931 — In exercise of the powers conferred by section 58 (2) of the Punjab Excise Act 1914 (I of 1914) as applied to the Delhi Province and in supersession of his Notification No 2462 C & I dated the 5th April 1918 the Chief Commissioner is pleased to make the following rule regulating the import export transport and sale of drugs medicines or chemicals containing rectified spirit —

Drugs medicines or chemicals containing rectified spirit whether imported into India or prepared in India with rectified spirit on which the prescribed duty if any has been paid may be imported exported transported or sold free of all restrictions up to any quantity.

Provided that preparations supplied or sold by approved manufacturers or approved concession holder licensed as such under Chief Commissioner's Notifications Nos 727 Commerce and 73 Commerce dated the 8th February 1924 will be issued from licensed premises under pass in Form I 34

No 229 C & I dated Delhi the 11th November 191 — In exercise of the powers conferred by sections 58 (2) (d) and 59 of the Punjab Excise Act 1914 (I of 1914) as applied to the Delhi Province the Chief Commissioner is pleased to make the following rule regulating the import and transport of rum for the use of troops —

Indian made foreign spirit or country spirit may be imported from any province in India for the use of troops provided the import is covered by a permit in form No L 39 attached granted by the Collector or District Excise Officer of Delhi. The permit covers transport of the spirits to their place of destination.

*In the case of the Punjab it will be necessary after obtaining the permit to apply for a pass to cover the removal of the liquor in question to the officer authorised to grant such passes in the district of the Punjab from which it is intended to import and such pass if granted in accordance with the rules regulating the grant of such passes which may

from time to time be in force in the Punjab, shall be sufficient authority to cover the import of liquor into Delhi Province and the further transport of the spirits to their place of destination

[Form L 39 has not been reproduced here It will be found in Appendix VIII]

No 7296-C & I, dated Delhi, the 11th November 1915—In exercise of the powers conferred by section 58 (2) (d) of the Punjab Excise Act, 1914 (I of 1914), as applied to the Delhi Province, the Chief Commissioner is pleased to make the following rules regulating the import, export and transport of liquor—

1 Nothing in these rules shall apply to—

(1) Indian-made foreign spirit or country spirit or rectified or denatured spirit imported, exported or transported by or on behalf of any officer of Government, as such, or for the use of troops,

(2) liquor imported, exported or transported within the limits of private possession, as defined in this office Notification No 3184-C & I, dated the 11th May 1914

2 The import, export and transport of liquor for which provision is made in rules 4 to 7, 9 and 10 following, shall be subject to such conditions as the Chief Commissioner may impose

3 Imported foreign liquor and beer made in India may be imported, exported and transported, up to any quantity

4 Indian made foreign spirit may under a pass be—

(a) imported from the Rosa Distillery at Shahjahanpur in the United Provinces or from the Solan Distillery in the Baghat State or from any distillery in the Punjab, but from nowhere else,

(b) exported to any Province or Indian State in India

(c) transported within the Punjab

Correction Slip No. 11, dated Delhi, the 12 March 1929.

Page 160, Notification No 7296-C & I, dated 11th November 1915.

Substitute the following for rule 5

“Country spirit may be imported from any distillery in the Punjab or the United Provinces or from the Solan distillery in the Baghat State or from a wholesale licensed vendor in the Punjab but from nowhere else”

(Notification No 1291-Com, dated 7th February 1929)

may be transported between vend premises, e.g., from the premises of a licensed wholesale vendor to the premises of—

(a) a licensed wholesale vendor, or

(b) a licensed retail vendor

* Amended by Notification No 5551-C & I, dated 14th August 1916 and No 8450-C & I dated 20th December 1916

8 Country fermented liquor may not be imported exported or transported

9 Rectified and denatured spirit upon which the prescribed duty has

Correction Slip No 9 dated Delhi the 7th January 1929

Page 161—Notification No 7296 C and I, dated 11th November 1915

Substitute the following for the last two lines of rule 9 (a) —

distilleries in the Punjab and the United Provinces

(Notification No 8592 Commerce dated 7th December 1928)

from any licensed distillery in the Punjab or the Rosa distillery in the Shahjabanpur district of the United Provinces to the licensed premises of approved manufacturers of concession holders licensed as such under Chief Commissioner's Notifications Nos 97 Commerce and 728 Commerce dated the 8th February 1924

No 730 C & I dated Delhi the 11th November 1915—In exercise of the powers conferred by section 59 (f) of the Punjab Excise Act 1914 (I of 1914) as applied to the Delhi Province the Chief Commissioner is pleased to make the following rules prescribing the authority by the restrictions under and the conditions on which passes and permits may be granted for the import export and transport of the liquor whose import export and transport is authorised under this office Notification No 7296 dated the 11th November 1915

Rules

1 All passes and permits granted to cover the import export or transport of liquor shall be subject to the condition that bulk shall not be broken in transit and in the case of imports of country spirit to the condition that no consignment shall be brought into use until it has been examined by the Excise Inspector or Sub Inspector to whom intimation of the arrival of the consignment shall be given

2 It shall be in the discretion of the Collector or any other Excise Officer to refuse to grant any pass permit or authority which he is authorised under these rules to grant

3 The person importing liquor shall first obtain a permit in Form L 32 from the Deputy Commissioner or District Excise Officer Delhi and then apply for a pass to cover the removal of the liquor in question to the officer authorised to grant such passes in the district of the Punjab or of other province as the case may be from which he intends to import and such pass if granted in accordance with the rules regulating the grant of such passes which may from time to time be in force in the Punjab or other province as the case may be shall be sufficient authority to cover the import of the liquor into the Delhi Province and for the further transport of it to the premises in which the importer is licensed to sell liquor

Provided that permits for the import of country spirit from distilleries in the United Provinces other than the Rosa distillery at Shahjabanpur may be granted in Form L 32 A and only with the previous sanction of the Chief Commissioner

Any person or persons or must obtain a permit from the officer

Correction Slip No. 33, dated Delhi, the 22nd February 1931.

Page 162.

In the second line of rule 5, after the words "country liquor" add
"Indian made foreign spirit"

(Notification No 3326-Commerce, dated 28th October 1930)

6 The passes and permits granted in the Delhi Province shall be in the forms attached to these rules, and shall be granted by the Collector or District Excise Officer or other person duly authorised in this behalf

Provided that the pass for the transport of foreign liquor and beer from vend premises within the Delhi Province may be given by the vendor

[Forms L 32, L 34 and L 35 have not been reproduced here These will be found in Appendix VIII]

No 2902 C & I dated Delhi, the 14th April 1917. In exercise of the powers conferred on him by section 24 (4) of the Punjab Excise Act (I of 1914), as applied to the Delhi Province and in supersession of Notification No 818-C & I, dated the 9th February 1916, the Chief Commissioner is hereby pleased to prohibit the possession of spirit of a strength above 85° of London Proof, except in the case of—

- (1) imported foreign spirit
- (2) rectified spirit,
- (3) denatured spirit,
- (4) perfumed spirit
- (5) country spirit possessed by holders of reducing licenses in form L-16 authorised by Chief Commissioner's Notification No. 1314-C & I, dated the 25th February 1915, in accordance with the conditions of their licenses
- (6) Indian-made foreign spirit possessed by holders of licenses for wholesale and retail vend of foreign liquor to the trade only and for wholesale and retail vend of foreign liquor to the public in form L 1 and L 2 authorised by Chief Commissioner's Notifications Nos 2169-C & I and 2172-C & I, dated the 20th March 1917, in accordance with the conditions of their licenses

No 8583-C & I, dated Delhi, the 23rd December 1916—In exercise of the powers conferred by section 18 of the Punjab Excise Act, I of 1914, as applied to the Delhi Province, and in supersession of Notification No 2225-C & I, dated 1st April 1916, the Chief Commissioner is pleased to direct that no excisable article exceeding the quantity for the time being declared to be the limit of retail sale shall be imported, exported or transported except under a pass issued in accordance with the rules for the time being in force in the Delhi Province for such

imports exports and transports and with reference to the first proviso to the said section the Chief Commissioner is pleased further to direct that the foregoing prohibition shall apply to all duty paid foreign spirit manufactured in India

No 296 Commerce dated Delhi the 24th March 1915 —In exercise

In exercise of the powers conferred on him by section 59 (1) of the Punjab Excise Act I of 1914 as applied to the Delhi Province the Chief Commissioner is pleased to make the following amendments in the rules for the disposal of articles confiscated under sections 78 and 79 of the aforesaid Act published in his Notification No 25-C & I dated the 2nd February 1915 —

1 Rule 1 shall be deleted

2 The following shall be inserted as rule 4 —

4 All confiscated liquors and hemp drugs shall be destroyed under the orders of the Collector in the presence of the District Excise Officer

APPENDIX III

NOTIFICATIONS REGARDING HEMP DRUGS

No 5545-C & I, dated Delhi, the 7th August 1914—In exercise of the powers conferred by section 24 (4) of the Punjab Excise Act, I of 1914, the Chief Commissioner of the Delhi Province is pleased to prohibit the possession of *ganja* or any preparation or admixture thereof within the Delhi Province

No 5547-C & I, dated Delhi, the 7th August 1914—In exercise of the powers conferred by section 3 (13) (a) of the Punjab Excise Act, 1914 (I of 1914), the Chief Commissioner of the Delhi Province is pleased to declare that the following articles shall be deemed to be *ganja*, *bhanga* and *charas*, respectively —

Ganja.—The dried flowering tops of the female hemp plant which have become coated with resin in consequence of being unimpregnated and therefore unable to set seeds freely

Bhang.—The dried leaves of the hemp plant, whether male or female, and whether cultivated or uncultivated

Charas—The resinous matter formed on the flowering tops of the female hemp plant and collected separately

No 1192-C & I, dated Delhi, the 20th February 1915—In exercise of the powers conferred by sub-section (a) of section 17 of the Punjab Excise Act, I of 1914, as applied to the Delhi Province, and with the previous sanction of the Governor General in Council, the Chief Commissioner is pleased to prohibit the import of *ganja* into the Delhi Province

No 1949-C & I, dated Delhi, the 14th March 1917.—In exercise of the powers conferred by section 59 (a) of the Punjab Excise Act, I of 1914, as applied to the Delhi Province, and in supersession of this office Notification No 4504-C & I, dated the 5th July 1915, the Chief Commissioner is pleased to make the following rules regulating the sale of hemp drugs with effect from the 1st of April 1917 —

Rules

1 There shall be the following three kinds of licenses for the vend of hemp drugs —

- (a) Licenses for the wholesale vend of charas and bhanga while in bond—such licenses are hereinafter called wholesale (in bond) licenses and shall be in Form H -25, attached to these rules
- (b) Licenses for the wholesale vend at a shop of charas and bhanga not in bond—such licenses are hereinafter called wholesale (general) licenses and shall be in form H 26 attached to these rules
- (c) Licenses for retail vend at a shop of—
 - (1) charas or any preparation or admixture thereof,
 - (2) bhanga or any preparation or admixture thereof

Such licenses are hereinafter called retail licenses and shall be in forms H 27 and 28 attached to these rules

2 The fees payable for a wholesale license for the whole or any part of the financial year shall be as follows —

- (a) wholesale (in bond) license Rs 5
- (b) wholesale (general) license Rs 16

3 The fees payable for retail licenses shall be fixed by auction or tender

4 Wholesale and retail licenses shall be granted by the Collector on payment in advance in the case of the wholesale licenses of the prescribed fee by the licensee

5 No license for the vend of intoxicating hemp drugs shall without the previous sanction of the Chief Commissioner be granted for a period extending beyond the term of the Financial year in which the license is granted

6 The rules prescribed in Chief Commissioner's Notification No 1314 C & I dated the 25th February 1915 for the auction of liquor licenses shall as far as practicable apply to the auction of hemp drugs licenses

Provided that no person who has purchased a license for the retail vend of opium shall be permitted to bid in his own name or through an agent or partner for a shop for the retail vend of charas or hhang or of both in the same city town or village and no charas or hhang shall be sold on the same shop as opium

Provided further that the statements required by rule 81 of the rules prescribed in the Chief Commissioner's Notification No 1314 C & I dated the 25th February 1915 shall not be forwarded to the Chief Commissioner in the case of charas and hhang shops

* The Collector shall dispose of retail licenses by auction or tender separately not in groups

8 The monopoly of the right of retail vend in Delhi District or specified part of it may be farmed under an agreement in form H 29 with the sanction of and subject to conditions approved by the Chief Commissioner

9 If upon the expiry of the term for which any license for the vend of intoxicating hemp drugs has been granted the person holding such license has in his possession any intoxicating hemp drugs and has not been granted a fresh license for a further period he shall forthwith deliver the whole of the intoxicating hemp drugs and any preparation or admixture thereof in his possession to the Collector. The Collector may dispose of the drugs so delivered in such manner as he thinks proper

10 Any person who is granted a retail license shall be bound if so desired by the Collector to take over the surplus stock of the person who held the retail license for the same place in the preceding year at a price to be fixed by the Collector

[Forms H 5 H 6 H 7 H 8 and H 9 have not been reproduced here These will be found in appendix VIII]

No 139 C & I dated Delhi the 6th March 1915 — In exercise of the powers conferred on him by Section 58 (2) (d) of the Punjab Excise

Act, 1914 (I of 1914), as applied to the Delhi Province, and in super-session of the Chief Commissioner's Notification No 7311-C & I, dated the 11th November 1915, the Chief Commissioner is pleased to make the following rules for the import, export, transport and possession of charas, with effect from the 1st of April 1917 —

Import of Charas

1 Charas shall not be imported into the Delhi Province otherwise than in bond from a bonded warehouse established in the Punjab under the Punjab Excise Act, I of 1911, to the bonded warehouse established in Delhi under the Punjab Excise Act, I of 1911, as applied to the Delhi Province

2 The charas imported shall be in packages of not less than ten seers in weight each and of the form regularly used and recognised by the trade

3 The person importing the charas shall first obtain a permit from the Deputy Commissioner or District Excise Officer, Delhi, in the manner prescribed by the Chief Commissioner and shall then apply to the Deputy Commissioner of the Punjab district, from which the charas is to be imported, for a pass to cover its removal, in accordance with the rules issued, from time to time, by or under the authority of the Punjab Government

4 All charas imported under the preceding clause shall be held to be in bond and shall be conveyed forthwith to the bonded warehouse

5 Any package of charas imported shall not be opened or broken in bulk during transit and, on being brought into the Delhi Province, shall be taken direct to the officer in charge of the bonded warehouse in Delhi, for examination, weighment and registration

Export of Charas

6 Charas shall not be exported from the Delhi Province in quantities greater than three tolas

Transport of Charas

7 Charas may be transported from the vend premises of a person licensed to sell charas wholesale in the Delhi Province to the vend premises of a person licensed to sell charas, wholesale or retail in the Delhi Province, without any pass

8 Charas may be transported under cover of a transport pass from the bonded warehouse in Delhi Province to the vend premises of a licensed vendor of charas in the Delhi Province on the production of an application in the prescribed form and after the payment of the duty leviable

9 Charas shall not be transported in quantity greater than three tolas from one shop for retail vend to another, unless the two shops are situated within the limits of the same farm or monopoly of vend

Possession of Charas

10 A person licensed to sell charas wholesale or retail, in the Delhi Province may possess charas and any preparation or admixture thereof in any quantity. No other person may possess more than three tolas of charas at a time

No 1142-C & I, dated Delhi, the 6th March 1917.—In exercise of the powers conferred upon him by sections 34 (1) and 59 of the Punjab Excise Act, I of 1914, as applied to the Delhi Province, and in super-session of the Chief Commissioner's Notification No 7314-C & I, dated the 11th November 1915, the Chief Commissioner is pleased to

make the following rules for the grant of passes and permits for the import export and transport of charas with effect from the 1st of April 1914.

- 1 No fee shall be levied for the grant of any permit or pass
- 2 All passes granted under these rules shall be held to have been granted subject to the following conditions —
 - (1) that the charas packages entered therein shall not be opened or broken in bulk during transit
 - (2) that the charas on reaching the Delhi Province shall be taken direct to the bonded warehouse established under the Punjab Excise Act I of 1914 as applied to the Delhi Province and
 - (3) that on arrival at the bonded warehouse the charas consignment covered by the pass shall be delivered up along with the pass to the officer in charge of the warehouse for the purpose of its being examined weighed and registered
- 3 Any person licensed to sell charas in the Delhi Province who requires a pass for the import of charas from the Punjab shall first apply to the Deputy Commissioner or District Excise Officer Delhi for a permit authorising the import of the charas
- 4 The application shall be in form H 9 attached to these rules and the Collector or District Excise Officer Delhi may at his discretion by order in writing grant or refuse to grant the permit applied for
- 5 The permit granted under the preceding rule shall be in triplicate and shall be in form H 6 attached to these rules. One copy shall be retained in the office of the officer granting the permit one forwarded to the Deputy Commissioner of the district from which the charas is to be imported and the third handed over to the importer who shall then apply to the Deputy Commissioner of the district of the Punjab from which he intends to import for a pass to cover the removal of the charas in question and such pass if granted in accordance with the rules regulating the grant of such passes which may from time to time be in force in the Punjab shall be sufficient authority to cover the import of the charas into the Delhi Province
- 6 No form of pass is prescribed for the export of charas which is not allowed except in quantity of three tolas or less
- 7 No passes shall be required for the transport of charas between vend premises
- 8 (a) If a transport pass is required authorising removal of charas from the bonded warehouse to the vend premises of a person licensed to sell charas wholesale or retail in the Delhi Province the application shall be in form H 5
- (b) If the application is made by a person other than the depositor of the charas for the removal of which a pass is required then before presentation to the officer in charge of the bonded warehouse the application must be endorsed by the depositor in favour of the applicant who desires to make the removal
- 9 If upon receiving an application in the form prescribed in the preceding rule the officer in charge of the bonded warehouse is satisfied that the depositor has deposited charas to the amount entered in the application under rule 2 (3) and has not removed it and that the charas described in the application will on removal from the bonded warehouse be conveyed to the vend premises of the licensed vendor mentioned in the application and that such removal and conveyance has the approval of the excise authorities of the district be

shall (1) cause each package of charas mentioned in the application to be weighed, (2) grant to the applicant a certificate in form II 7, attached to these rules addressed to the officer in charge of the treasury at Delhi, declaring the net weight of the charas to be removed, and the duty payable thereon, (3) instruct the applicant to present the certificate at the treasury with the amount payable in duty as stated in the certificate, and, when he has obtained a treasury receipt for the duty payable, to bring such receipt to the bonded warehouse along with the original certificate to enable the removal of the charas to be effected

10 On production by the applicant of the certificate accompanied by a treasury receipt for the duty stated therein, the officer in charge of the bonded warehouse shall grant a transport pass in form H 8, attached to these rules, authorising removal from the bonded warehouse of the charas on which duty has been paid and its transport to the premises of the licensed vendor mentioned in the application

[Forms H 5, 6, 7, 8 and 9 have not been reproduced here. These will be found in Appendix VIII]

No 1865-C & I, dated Delhi, the 12th of March 1917—In exercise of the powers conferred on him by Section 58 (2) (d) of the Punjab Excise Act, I of 1914, as applied to the Delhi Province, and in supersession of this office Notification No 7305-C & I, dated the 11th November 1915, the Chief Commissioner is pleased to make the following rules, with effect from the 1st of April 1917, regulating the import, export, transport and possession of bhang —

Rules

1 Import of bhang, Simla, Ambala, Jullundur, Hoshiarpur, Kangra, Rawalpindi and Campbellpur.—Any person, licensed to sell bhang wholesale or retail in the Delhi Province, may import bhang in bond only from any of the above-noted districts in the Punjab subject to the following conditions —

- (a) The importer must obtain a permit from the Collector or District Excise Officer of Delhi, stating that he has permission to import bhang and specifying the place whence, the route by which, the bhang is to be imported
- (b) The importer must obtain a pass to cover the export from the Punjab in the manner prescribed, from time to time, by or under the authority of the Punjab Government
- (c) The bhang must be imported in quantities of not less than one maund at a time
- (d) The bhang on being imported into the Delhi Province must be taken with bulk unbroken direct to the bonded warehouse established at Delhi under the provisions of the Punjab Excise Act, I of 1914, as applied to the Delhi province and there delivered with the pass to the officer in charge of the bonded warehouse for the purpose of being examined, weighed and registered
- (e) No bhang shall be removed from the bonded warehouse at Delhi till the importer has paid into the Delhi Treasury such duty as may, from time to time, be imposed on the import of bhang into Delhi Province under Section 31 of the Punjab Excise Act, I of 1914, as applied to the Delhi Province

2 Export of bhang—Bhang may be exported from any place in the Delhi Province to any place situate in any other Province of British India except the Punjab or in any Native State subject to the following conditions—

- (a) The exporter must obtain a permit from the proper officer of the province or State of destination authorising him to remove bhang from the Delhi Province into such province or State provided that permits from Native States shall be countersigned by the British Political Officer accredited to such State or other officer authorised in that behalf
- (b) The exporter must obtain a pass to cover the export in the manner prescribed by the Chief Commissioner
- (c) The exporter must have paid such duty as may from time to time be imposed on the export of bhang under the provisions of section 31 of the Punjab Excise Act I of 1914 as applied to the Delhi Province
- (d) The exporter must produce the bhang to be exported at the office of the Collector or officer authorised by the Collector to grant export passes for the purpose of weighment and calculation of duty
- (e) The bhang must be exported in quantities of not less than one maund at a time

3 Transport of bhang—(1) Bhang may be transported under a pass from the bonded warehouse at Delhi to the premises of any person licensed to sell bhang wholesale or retail in the Delhi Province

(2) Bhang may be transported by a person licensed to sell bhang wholesale or retail in the Delhi Province from one licensed place of vend to another licensed place of vend in the Delhi Province without a pass

4 Possession of bhang—A person licensed to sell bhang wholesale or retail in the Delhi Province may possess bhang in any quantity. No other person may possess more than one seer at a time

No 188 C I I dated Delhi the 1st of March 1917—In exercise of the powers conferred on him by sections 31 (1) and 39 of the Punjab Excise Act I of 1914 as applied to the Delhi Province and in pursuance of this office Notification No 7303 C & I dated the 11th November 1916 the Chief Commissioner is pleased to make the following rules with effect from 1st April 1917 for the grant of passes and permits for the import export and transport of bhang and any preparation or admixture thereof

1 Import in bonded warehouse at Delhi from the Punjab—Any person licensed to sell bhang in the Delhi Province who requires a pass for the import of bhang from a place in the Punjab may first apply to the Deputy Commissioner or District Excise Officer of Delhi for a permit authorising him to bring the bhang which he proposes to import into the Delhi Province

NOTE—The 1st of March 1917 when the Punjab Excise Act I of 1914 was applied to the Delhi Province and in pursuance of this office Notification No 7303 C & I dated the 11th November 1916 the Chief Commissioner is pleased to make the following rules with effect from 1st April 1917 for the grant of passes and permits for the import export and transport of bhang and any preparation or admixture thereof

2 The application shall be in form H 20 and shall specify the place from and the route by which the bhang is to be brought

3 The Collector or District Excise Officer may in his discretion by order in writing either refuse the application made under the

foregoing rules or grant the permit in form H 21 authorising the applicant to import bhang into the Delhi Province. Every permit shall be in triplicate. One copy shall be retained in the office of issue, one sent to the Collector of the district of the Punjab from which the bhang is to be imported, and the third given to the applicant, who shall then present it with his application to the Collector of the district in the Punjab from which bhang is to be imported, for a pass to cover the removal in bond of the bhang in question, and such pass, if granted in accordance with the rules regulating the grant of such passes, which may, from time to time, be in force in the Punjab, shall be sufficient authority to cover the import of the bhang in bond to the bonded warehouse established by the Chief Commissioner at Delhi.

4 **Export from Delhi Province from the vend premises of a person licensed to sell bhang wholesale.**—Any person licensed to sell bhang in any other province of British India, except the Punjab, or in any Native State in India, wishing to export bhang from the premises of a person licensed to sell bhang wholesale in the Delhi Province, may apply to the Collector of Delhi for an export pass.

5 The application made under the foregoing rule shall be in form H-22, and shall be accompanied by a certificate or permit from the proper officer of the Province or State of destination authorising the removal of the bhang from the Delhi Province into such province or State, provided that permits from Native States shall be countersigned by the British Political Officer accredited to such State or other officer authorised in that behalf.

6 The Collector may, in his discretion, by order in writing, either refuse the application or grant an export pass in form H 24.

7 Every export pass granted shall prescribe a route to be followed by the consignment covered by the pass and shall be issued subject to the following conditions —

(a) The packages of bhang covered by the pass granted shall not be opened, nor shall bulk be broken during transit.

(b) The packages of bhang shall be taken direct to the office of destination named in the pass, or if no such office be named, then to the headquarters office of the district or State of destination (if any) named in the pass and shall there be handed over along with the copy of the pass in possession of the exporter to the officer in charge of such office.

8 **Removal of bhang from bonded warehouse at Delhi for transport to vend premises or for export from Delhi.**—(a) If an export pass or a transport pass is required authorising removal of bhang from the bonded warehouse at Delhi to the vend premises of a person licensed to sell bhang wholesale or retail in the Delhi Province or in another province of British India except the Punjab, or a Native State, the application shall be in form H 24 (a).

(b) If the application is made by a person other than the depositor of the bhang for the removal of which a pass is required, then, before presentation to the officer in charge of the bonded warehouse the application must be endorsed by the depositor in favour of the applicant who desires to make the removal.

(c) No application made under clause (a) of this rule for an export pass shall be entertained unless accompanied by a permit from the proper officer of the province or State of destination authorising him to remove bhang from the Delhi Province into such province or State.

9 If upon receiving an application in the form prescribed in the preceding rule the officer in charge of the bonded warehouse is satisfied that the depositor has deposited bhang to the amount entered in the application under rule 3 and has not removed it and that the bhang described in the application will on removal from the bonded warehouse be conveyed to the vend premises of the licensed vendor mentioned in the application and that such removal and conveyance has the approval of the excise authorities of the district or State concerned he shall (1) cause each package of bhang mentioned in the application to be weighed (2) grant to the applicant a certificate in form H 24 (b) attached to these rules addressed to the officer in charge of the Treasury at Delhi declaring the weight of the bhang to be removed and the duty payable thereon (3) instruct the applicant to present the certificate at the treasury with the amount payable in duty as stated in the certificate and when he has obtained a treasury receipt for the duty payable to bring such receipt to the bonded warehouse along with the original certificate to enable the removal of the bhang to be effected

10 On production by the applicant of the certificate accompanied by a treasury receipt for the duty stated therein the officer in charge of the bonded warehouse shall grant an export pass or a transport pass in form H 24 (c) attached to these rules authorising removal from the bonded warehouse of the bhang on which duty has been paid and its export or transport to the premises of the licensed vendor mentioned in the application

11 Transport of bhang between vend premises—No passes are required for the transport of bhang from one place of vend to another in the Delhi Province

[Forms H 20 21 22 (a) & (b) and 24 () have not been reproduced here. These will be found in Appendix VIII]

No 1011 C & I dated the 5th February 1911—In exercise of the powers conferred on him by section 27 of the Punjab Excise Act (I of 1914) as applied to the Delhi Province the Chief Commissioner is pleased to establish a warehouse for the deposit of charas and bhang without payment of duty at Delhi with effect from the 1st April 1911

No 1011 C & I dated the 14th February 1911—In exercise of the powers conferred by Section 31 of the Punjab Excise Act (I of 1914) as applied to the Delhi Province the Chief Commissioner is pleased with effect from the 1st of April 1911 to impose an import or export duty of Rs 1-8 per quarter maund or less of bhang imported into and exported out of the Delhi Province

Provided that—

- (a) duty shall be calculated on gross weight of each parcel or package of bhang imported or exported
- (b) when the same consignment of bhang is imported and exported in the course of the same or a continuous business transaction duty shall be levied once only in respect of the whole of such transaction and
- (c) the import duty on all bhang imported on or after the 1st April 1911 and stored in the bonded warehouse in Delhi shall be levied at the time of removal of the bhang from such bonded warehouse

Appendix III Page 172

Substitute the following for Notification No 1568-C., dated the 24th March 1923

Notification No 5072-Commerce, dated the 16th July 1928 In exercise of the powers conferred by section 31 of the Punjab Excise Act, I of 1914, as applied to the Delhi Province, the Chief Commissioner is pleased to direct that the duty on charas imposed at Rs 60 per seer, in his Notification No 1568-C, dated the 24th March 1923, is hereby reduced to Rs 20 per seer on all charas imported into the Delhi Province, or issued for consumption in that province with effect from the date of this Notification

~~16th September 1927~~, should be considered to be cancelled from the date this Notification takes effect

No 1741-C & I, dated Delhi, the 7th March 1917 — In exercise of the powers conferred on him by section 59 of the Punjab Excise Act, I of 1914, as applied to the Delhi Province, the Chief Commissioner is pleased to make the following rules with effect from the 1st April 1917, for the management of the warehouse established in Delhi under Section 22 of the aforesaid Act, for the deposit of *charas* and *bhang* in, and then removal from, that warehouse, for the levy of warehouse dues and for the destruction or disposal otherwise of *charas* and *bhang* deemed to be unfit for use —

1 The bonded warehouse for intoxicating drugs, established in Delhi under section 22 of the Punjab Excise Act, I of 1914, as applied to the Delhi Province, shall be under the immediate control of the Collector and under the general control of the Chief Commissioner

2 The Collector may appoint an officer to be in charge of the bonded warehouse so established, and such other establishment ⁵ as may be necessary

3 The officer in charge of the bonded warehouse and the member ^(b) of his establishment respectively, shall discharge the duties required of them by these rules and such other duties (consistent with the Punjab Excise Act, I of 1914, as applied to the Delhi Province, and these rules) as the Collector may, from time to time, by discretion given in that behalf, require

4 Every officer in charge of the bonded warehouse (hereinafter referred to as "the officer in charge") shall maintain or cause to be maintained under his orders—

(a) a daily register of deposits and removals of *charas* and *bhang* in form H 11 attached to these rules,

(b) a personal register of deposits and removals in form H 12 attached to these rules and such other registers, accounts, statements and records of *charas* and *bhang* deposited in the bonded warehouse as the Chief Commissioner may, from time to time, prescribe

5 The daily register of deposits and removals shall show the total number of packages deposited or removed each day and their total weight. It shall be written up daily as may be required

6 The personal register shall be written up under the supervision of the officer in charge, the entries therein being made at the time

when any *charas* or *bhang* is deposited in or removed from the bonded warehouse in accordance with these rules

7 No depositor of *charas* or *bhang* shall enter or remain in or do any act within the precincts of the bonded warehouse contrary to any orders which may be issued by the Chief Commissioner in that behalf

8 A depositor shall produce the pass book prescribed in rule 18 of these rules whenever any fresh consignment of his is deposited in the bonded warehouse or whenever any *charas* or *bhang* recorded in the pass book is removed or whenever the officer in charge demands the production of the pass book

9 No depositor shall transfer his pass book to the possession of another otherwise than with the permission of the officer in charge who shall attest the fact of such transfer and note in the pass book the circumstances under which the transfer was made

10 A depositor shall not alter or manipulate in any way the entries in his pass book

11 When the stock of *charas* or *bhang* entered in any depositor's pass book is exhausted the depositor shall forthwith deliver up his pass book to the officer in charge of the bonded warehouse

12 Deposit and removal of *charas* or *bhang* in or from bonded warehouse.—On the arrival of any *charas* or *bhang* at the bonded warehouse under the provisions of these rules the depositor shall deliver up to the officer in charge the pass covering the consignment together with all *charas* or *bhang* in his possession for the purpose of its being examined weighed and registered

13 *Charas* or *bhang* brought to the bonded warehouse on its first import into the Delhi Province shall forthwith be taken over by the officer in charge and shall under the supervision of the officer in charge be examined weighed and registered in the personal register maintained under rule 4 of these rules. The entry covering shall at the same time be plainly marked in red ink with—

- (1) the gross weight of the package
- (2) its register No
- (3) the name of the depositor and
- (4) the date of arrival

Substitute the following for rule 14 page 173

Any *charas* warehoused under the Excise Act (I of 1914) may be left in the warehouse at Delhi till the expiry of two years from the date on which it was first registered at a warehouse in the Punjab. The owner of any *charas* remaining in the warehouse on the expiry of such period shall forthwith clear the same

warehouse of bond in accordance with the rules applicable to such removal but not otherwise

16 No package of *charas* or *bhang* shall be opened or broken in bulk in the bonded warehouse but an incision the size and shape of which shall be determined by the Collector may be made in the case containing the *charas* or *bhang* for the purpose of taking out enough to show purchasers the quality of the *charas* or *bhang* contained there in the area covered by the incision shall not however be more than nine square inches

17 Storage in the bonded warehouse shall be made under lock and key in such manner that no person can have access thereto without permission of the officer in charge

18 On charas being stored in the bonded warehouse the depositor thereof shall be furnished by the officer in charge with a pass book in form H 13 attached to these rules, free of charge, in which each consignment stored shall be entered separately with the date of each arrival. The same procedure shall be observed in the case of bhang for which a separate pass-book shall be issued

19 Before supplying any depositor with a pass book under the preceding rule, the officer in charge shall record therein, in full the name and description of the depositor to whom it is to be supplied

20 On receipt of the pass-book a duplicate may be retained by the officer in charge of the bonded warehouse.
Rule 18, page 174. *Delete the last sentence*

Rule 23 *Delete the words "provided thatnative state".*
Substitute the following for rule 25

"All warehouse dues shall be paid monthly by the 7th day of the succeeding month and the officer in charge shall not permit any charas to be removed from the bonded warehouse until the warehouse dues payable thereon at the rate prescribed in Rule 27 have been paid"

In Rule 28, *add at the end "but not warehouse dues"*

In Rule 29, for the words "has remained * * * years," in the first line, *substitute the following*

"Has been retained in the warehouse at Delhi for a period of two years from the date of first registration in a warehouse in the Punjab."

21 All removals of charas or bhang from the bonded warehouse out of bond shall be recorded at the time of removal in the personal register of deposits and removals and in such other registers as may be maintained for such record in the bonded warehouse with the sanction of the Chief Commissioner

25 The officer in charge shall not permit any charas or bhang to be removed from the bonded warehouse until the warehouse dues payable thereon the rate prescribed in rule 27 have been paid

26 Charas or bhang shall be received into, stored in, and removed from, the bonded warehouse at the risk and expense of the depositor or owner

27 Warehouse dues shall be levied at the following rates upon charas or bhang lying in bond on, or stored after the 1st of April 1917, in the warehouse established under section 22 of the Punjab Excise Act I of 1914 as applied to the Delhi Province, and shall be entered in a register in form H 14 —

For each package of charas or bhang, one maund or over in weight for every month or part of a month during which it is stored	Rs 1
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For each package of the same, less than a maund in weight	8 annas
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28 When an owner represents that charas or bhang of his stored in the warehouse has by long stay therein so deteriorated in value that, rather than pay duty on it, he would prefer to have the charas or

bhang destroyed the Collector may if he is satisfied pass orders for its destruction and at the same time record an order absolving the owner from liability for duty in respect of it

29 When charas or bhang has remained in the warehouse for a period of two years and the owner thereof is not traceable the Collector may issue a proclamation such as is mentioned in section 26 of the Police Act (V of 1861) as applicable to unclaimed property destroying the charas or bhang if no claim is made within a period of six months or acting as in the preceding rule if the owner appears and does not desire to clear and pay duty

30 Charas or bhang disposed of under the foregoing rules shall be shown by the officer in charge of the warehouse as 'destroyed' in his register and he shall quote the date of the Collector's order for destruction

31 The duty on charas or bhang, imposed under Section 31 of the Punjab Excise Act I of 1911 as applied to the Delhi Province shall be paid when the charas or bhang is removed from the bonded warehouse under a transport or export pass as permitted by rule 23

Add the following as Rule 29 A, page 175 —

When charas has been retained in the warehouse at Delhi for a period of two years from the date of its first registration in any warehouse in the Punjab and the owner thereof on due notice being served on him by registered acknowledgment due letter fails to remove the drug from the warehouse, the Collector may if he is satisfied that the charas has so deteriorated that it is unfit for human consumption pass an order for its destruction and at the same time absolve the owner from liability for duty in respect of it but not for warehouse fees

In rule 33 delete the words or form H 24 (b) Bhang

Add the following as Rule 34 A page 175 —

The officer in charge of the warehouse shall weigh each package on the 1st of April and the 1st of October each year and shall note the weight in register in Forms H 11 A and H 12 A

In rule 35 line 3 for the words in form H 15 substitute in form H 15 A

house

with a treasurer's receipt for the duty paid

35 The officer in charge of the bonded warehouse shall submit to the office of the Chief Commissioner Delhi through the Collector a monthly statement in form H 15 showing the amount of charas or bhang received into and issued from the bonded warehouse the amount of duty paid and the balance of charas or bhang remaining in store

(Forms H 11 12 13 14 and 15 have not been reproduced here These will be found in Appendix VIII)

APPENDIX IV.

NOTIFICATIONS REGARDING COCAINE

No 2008-Commerce, dated the 31st March 1926—In exercise of the powers conferred on him by section 3 (13) (c) of the Punjab Excise Act (I of 1914), as applied to the Delhi Province, the Chief Commissioner is pleased to declare that the following drugs are included in the definition of "Intoxicating drugs" in that section contained, *viz* —

- (1) Coca leaves, alkaloids of coca, any other intoxicating drink or substance prepared from the coca plant
- (2) All drugs, synthetic or other having a like physiological effect to that of cocaine
- (3) All preparations and admixtures of the above

No 4218-C & I, dated Delhi, the 24th June 1915—In exercise of the powers conferred on him by section 24, sub-section (4) of the Punjab Excise Act, 1914 (I of 1914), as applied to the Delhi Province, and with reference to section 3 sub-section (13), clauses (b) and (d) of the said Act, and Notification No 4216-C & I, dated the 24th June 1915, the Chief Commissioner is pleased to permit the persons named hereunder to possess cocaine, preparations and derivatives of the coca plant, and all portions of the said plant from which such preparations are made, all drugs having a like physiological effect to that of cocaine, and every preparation and admixture of these articles in such quantities of such drugs as are specified against each —

No	Description of persons to whom permission is granted	Drug and quantity of drug possession of which is permitted
I	Officers of Government	Such drugs specified in section 3 sub-section (13), clauses (b) and (d), of the Punjab Excise Act, 1914 (I of 1914), as applied to the Delhi Province and notification No 4216 C & I, dated 24th June 1915, as have come into their possession in the course of their official duties or are required by them in the exercise of their official duties
II	*Medical Practitioners as explained below, including medical and veterinary officers of Government when engaged in private practice	Up to the limit of an half oz † in the aggregate of the drugs specified above, required for the exercise of their profession
III	A licensee	Up to the limit of the license
IV	Any other person	Up to the limit of such quantity as he may have purchased on the prescription of a qualified medical practitioner

**Explanation*—A "medical practitioner" means a graduate in medicine of a recognised University in India, Europe or America, a medical or veterinary practitioner eligible for registration on the medical or veterinary registers of Great Britain a duly qualified dentist entitled to be entered in the Dentists' Section of the medical register of Great Britain, and any person in private employment not included in the above list whom the Chief Commissioner may for this purpose direct to be admitted to the privileges of a medical practitioner

†One ounce is equivalent to 437.5 grams avoirdupois

Notification No 102 C & I, dated the 7th January 1914, is hereby cancelled

No 829 C & I dated Delhi the 2nd February 1915—In exercise of the powers conferred by section 17 of the Punjab Excise Act 1914 (I of 1914) as applied to the Delhi Province and with the previous sanction of the Governor General in Council the Chief Commissioner is pleased to prohibit in respect of the whole of the territories administered by him otherwise than by the routes and under the conditions set forth in the following rules the import export and transport of cocaine preparations and derivatives of the coca plant and all portions of the said plant from which such preparations are made all drugs having a like physiological effect to that of cocaine and every preparation and admixture of these articles which in section 3 sub section (13) clauses (b) and (d) of the said Act and Notification No 4016-C & I dated the 24th June 1915 have been declared to be included in the definition of intoxicating drugs for the purposes of that Act

A—IMPORT INTO THE PROVINCE OF DELHI

(1) *By sea*

1 A person who may import these drugs shall do so only through Bombay or Karachi and by means other than that of the post

2 No person other than a licensed vendor of these drugs or a Government officer acting as such in the course of his official duties shall import these drugs

*3 The person importing these drugs or causing them to be imported shall first obtain from the Deputy Commissioner an import certificate and an import authorisation to make the import. Such authorisations shall specify—

- (i) the quantity of the drugs which the importer is authorised to possess
- (ii) the name and address of the exporting firm in the United Kingdom if the United Kingdom is the source of supply
- (iii) the port of import in India

The authorisation shall be in such form as the Chief Commissioner shall prescribe

4 A separate authorization shall be required for each importation

5 Before the drugs covered by the authorization referred to in rule 3 are exported from the Bombay Presidency the authorization must be presented by the importer or a recognised agent to the Collector of Customs Bombay or Karachi and endorsed by such officer with an export pass

6 The pass referred to in rule 5 shall cover the transport to their place of destination of the drugs mentioned therein within the period stated in the pass

* The person importing these drugs or causing them to be imported from the United Kingdom shall purchase the drugs only from a druggist or chemist who has been licensed to make sales for export out of the United Kingdom

8 The person importing these drugs or causing them to be imported shall report to the Deputy Commissioner the arrival at their destination of any drugs so imported and shall if so required by the Deputy Commissioner or other officer authorised by him in this behalf produce such drugs together with the authorization on which they have been imported for inspection

*As amended by Notification No 110 Commerce dated 31st March 1916

(11) *By land*

9 A person who may import these drugs shall do so only by means other than that of the post

10 No person other than a licensed vendor of these drugs or a Government officer acting as such in the course of his official duties shall import these drugs

11 The person importing these drugs or causing them to be imported shall do so only under cover of authorization granted by the Deputy Commissioner and subject to the following conditions. Such permit shall specify the quantity of the drugs which the importer is authorised to possess, and shall be in such form as the Chief Commissioner may prescribe

12 Before the drugs covered by the authorization referred to in rule 11 are exported from the district of export, the authorization must be presented by the importer or a recognised agent to the Collector of the district of export. In the case of exports from the Bombay Presidency the authorization will be endorsed by such officer with an export pass

13 He shall purchase the drugs only from a druggist or chemist who has been authorised to make sales for export out of the province in which such druggist or chemist carries on business

14 He shall import the drugs in a quantity not exceeding that which he is entitled to possess

15 He shall comply with all orders or instructions issued by the Province from which import is authorised under the authorization for regulating the exportation of the drugs from such Province

16 He shall not open the package containing the drugs or break bulk in any manner until the package shall have reached the destination specified in the authorization

17 He shall report to the Deputy Commissioner the arrival at their destination of any drugs so imported, and shall, if so required by the Deputy Commissioner or other officer authorised by him in this behalf, produce such drugs, together with the authorization on which they have been imported, for inspection

18 A separate authorization shall be required for each importation

19 Such authorization shall cover the transport to their place of destination of the drugs mentioned therein

B—TRANSPORT WITHIN THE PROVINCE OF DELHI

20 No person other than a licensed vendor of these drugs or a Government officer acting as such in the course of his official duties or a medical practitioner, as defined in item II of the schedule attached to notification No 4218-C & I, dated the 24th June 1915, or a private person taking with him such quantity as he is permitted to possess shall transport these drugs from one place to another within the Province of Delhi

21 A licensed vendor transporting these drugs, or causing them to be transported, shall first obtain from the Deputy Commissioner a pass authorising him to make the transport. Such pass shall specify the quantity of the drug which the person transporting is authorised to possess, and shall be in such form as the Chief Commissioner may prescribe

22 No package containing these drugs shall be opened on its way to the destination noted in the transport pass above referred to

23 The person transporting these drugs or causing them to be transported shall report to the Deputy Commissioner the arrival at their destination of the drugs so transported and shall if so required by the Deputy Commissioner or other officer authorised by him in this behalf produce such drugs together with the transport pass for inspection

C—TRANSPORT THROUGH THE PROVINCE OF DELHI

24 No person shall transport or cause to be transported from a place within Delhi Province to a Native State any such drugs unless the consignment is covered by a pass issued by such Political Officer of the State as may have been duly authorised by Government to grant authorizations for the importation of cocaine

25 No person shall transport or cause to be transported through the Delhi Province to another province of British India any such drugs unless the consignment is covered by a pass issued by duly constituted authority in the province from which the consignment is despatched

D—EXPORT FROM THE PROVINCE OF DELHI

26 Save in the case of such drugs when possessed or exported by or on behalf of a private individual under the prescription of a qualified medical practitioner or transport under the provisions of rules 24 and 25 above the export thereof is absolutely prohibited

E—GENERAL

27 Any person other than a Government officer acting as such in the course of his official duties who transports or exports these drugs or causes them to be transported or exported shall do so only by means other than that of the post

Chief Commissioner's Notification No 4070 C U I dated 24th June 1915 is subsequently amended is hereby cancelled

No 3 C and I dated Delhi the 10th of January 1915—In exercise of the powers conferred on him by section 56 of the Punjab Exci Act 1914 (I of 1914) as applied to the Delhi Province the Chief Commissioner is pleased to exempt within the territories administered by him the following patent medicines from the restrictions imposed upon their import export transport possession and sale—

- (a) Asthma Cure Guimault's
- (b) Bromidia
- (c) Indian Tincture

Provided—

- (1) that every preparation shall be labelled with the manufacturer's name
- (2) that the exemption allowed by these orders shall not extend to preparations by any maker or firm who is not authorised to be declared by the Chief Commissioner to be within the scope of these orders and
- (3) that the exemption allowed by these orders shall not extend to the importation of the preparations into India by means of the post

Chief Commissioner's Notification No 421 C and I dated June 1915 is hereby cancelled

No 812 C and I dated Delhi the 11th of January 1915—In exercise of the powers conferred by section 56 of the Punjab Exci Act 1914 (I of 1914) as applied to the Delhi Province the Chief Commissioner is pleased to exempt within the territories administered by him the following patent medicines from the restrictions imposed upon their import export transport possession and sale—

to make the following rules, regulating the grant of permits and passes to persons desirous of importing or transporting cocaine preparations and derivatives of the coca plant, and all portions of the said plant from which such preparations are made, all drugs having a like physiological effect to that of cocaine, and every preparation and admixture of these articles, which in section 3, sub-section (13), clauses (b) and (d) of the said Act, and Notification No 2008-Commerce, dated the 31st March 1926, have been declared to be included in the definition of 'intoxicating drugs' for the purposes of that Act —

- 1 (I) The import certificate and the import authorisation referred to in rule 3 of Chief Commissioner's Notification No 2010-Commerce, dated the 31st March 1926, shall be granted by the Deputy Commissioner on application which should be submitted in Form A annexed
- (II) Every import certificate and authorisation shall be in triplicate and shall be in Forms F and B (annexed) respectively. One copy of each will be sent by the Deputy Commissioner to the person in charge of the consignment, or to the person intending to import the drugs, the second copy will be sent direct to the Secretary to the High Commissioner for India in the India Office and the third copy retained for record in the office of the Deputy Commissioner
- 2 (1) The authorization referred to in rule 11 of Notification No 859-C & I, dated the 2nd February 1917, shall be granted by the Deputy Commissioner
- (ii) Every authorization shall be in triplicate and shall be in form B attached
- (iii) One copy shall be given to the person in charge of the consignment or to the person intending to import the drugs, and one forwarded direct to the Collector of the district from which the drugs are to be imported, the third copy being retained in the office of the Deputy Commissioner
- 3 (1) The transport pass referred to in rule 21 of Notification No 859-C & I, dated the 2nd February 1917, shall be granted by the Deputy Commissioner
- (ii) Every transport pass shall be in duplicate, and shall be in form C attached
- (iii) One copy of every transport pass shall be given to the person in charge of the consignment or to the person intending to transport the drugs, the other copy being retained in the office of the officer granting the pass

Chief Commissioner's Notification No 4226-C & I, dated the 24th June 1915, as subsequently amended, is hereby cancelled

(Forms A, B and C have not been reproduced here. These will be found in Appendix VIII)

No 4228-C & I, dated Delhi, the 24th June 1915 — In exercise of the powers conferred by section 58, sub-section (2), clauses (e) and (g), and section 59, sub-section (f) of the Punjab Excise Act, 1914 (I of 1914), as applied to the Delhi Province, and also in accordance with sections 24 and 26 of that Act, the Chief Commissioner is pleased to make the following rules, regulating the grant of licenses for the possession or sale of cocaine preparations and derivatives of the coca plant, and all portions of the said plant from which such preparations are made, all drugs having a like physiological effect to that of cocaine, and every preparation and admixture of these articles, which in section 3, sub-section (13), clauses (b) and (d), of the said Act, and Notification No 4216-C & I, dated the 24th June 1915, have been declared

to be included in the definition of 'intoxicating drugs' for the purposes of that Act —

1 Licenses authorising the sale of these drugs may be granted by the Deputy Commissioner only to approved druggists that is to say to persons who deal in European medicines and drugs as a means of livelihood and have been with the approval of the district medical authority considered fit to sell cocaine or cocaine substitutes or both

2 Such licenses shall ordinarily be granted for one year commencing on the 1st April but shall in any case expire on the 31st March following their issue

3 No fee shall be payable for such licenses

4 Sales under a license authorising the sale of these drugs shall take place only at the premises specified therein and at no other place

5 No license for the sale of these drugs shall authorise the licensee more than one ounce* in the aggregate of such drugs or such less quantity as may be fixed by the Deputy Commissioner according to the standing of the firm or in special cases such larger quantity as may be sanctioned by the Chief Commissioner

6 (i) A person holding a license for the sale of these drugs shall make sales only to the persons notified in this office Notification No 1218 C & I dated the 21st June 1915 and only within the limits of possession prescribed in respect of each class of purchaser

(b) In case of sales made on prescriptions the licensee shall see that the prescription on the authority of which cocaine is sold is in the prescribed official Form F (annexed) is signed and dated by the medical practitioner with his full name and address and qualification and is marked with the words not to be repeated The prescription must specify the total amount of cocaine to be supplied and the name and address of the person to whom it is to be supplied provided that where the medicine to be supplied is a proprietary medicine it shall be sufficient to state the amount of the medicine to be supplied

(c) The prescription shall not be given or the use of the prescriber him self

(d) A prescription shall only be given by a registered dentist for the purpose of dental treatment and shall be marked for local dental treatment only

(e) A prescription shall only be given by a registered Veterinary Surgeon for the purpose of treatment of animals and shall be marked for animal treatment only

(f) An authorised medical practitioner shall not give any prescription for the supply of any of the cocaine drugs otherwise than in accordance with the foregoing conditions

(g) In the case of every sale otherwise than on a prescription the licensee shall issue a pass to cover the transport of the consignment to its destination if an authorisation is not required to be taken out from an authorised Government officer

* Licenses for the sale of these drugs shall be in the Form D attached to these rules

8 Any license may be cancelled by the Deputy Commissioner for breach of its conditions or under the provisions of the law or rules relating to the license and at the determination or expiration for any cause of his license the licensee shall hand over to the Deputy Commissioner the stock of the drug of which he is not able to dispose forth with and the drug shall then be dealt with as directed in Notification No 1220 C & I dated the 2nd February 1915

*One ounce is equivalent to 43.75 grammes

Notification No 107 C & I, dated the 7th January 1914, is hereby cancelled

Correction Slip No. 3, dated Delhi, the 21st November 1928.

Page 182 Notification No 6562-Commerce, dated 14th November 1924

Add the following as item No 18 to the list of exempted preparations of cocaine

“ Neocaine Surrenine ”

(Notification No 7292-Commerce, dated 16th October 1928) -

- | | |
|---|--|
| 1 “Throat mentholated tablets Rx ‘A’” | } The preparations will enjoy this exemption only so long as they do not contain more than one-tenth per cent. cocaine |
| 2 Parke Davis & Co's Mentholated Throat Tablets | |
| 3 Parke Davis & Co's Elixn Kola Compound | |
| 4 Buioughs Wellcome & Co's Tabloid Voice | |
| 5 Allen and Hanbury's Pastilles Menthol Cocaine and Red Gum Pastilles | |
| 6 Allen and Hanbury's Rhatnav and Cocaine | |
| 7 Allen and Hanbury's Red Gum and Cocaine | |
| 8 Sedna Tonic Wine | |
| 9 Parke Davis and Co's Kola Compound | |
| 10 Parke Davis and Co's Coca Cordial | |
| 11 Buiogyne Buiuidges' Ixidama | |
| 12 Parke Davis and Co's Kola Cordial | |
| 13 Wright and Co's Damiana Elixn | |
| 14 Allen and Hanbury's Menthol Eucalyptus and Cocaine Pastilles. | |
| 15 “Fluid Extract Saw Palmetto Comp” manufactured by Messrs. Parke Davis and Co, London | |
| 16 “Mist Hepatica Cone” manufactured by Messrs C J Hewlett and Company, London | |
| 17 “Ferrarsons” manufactured by Dr Zambelletti of Milano. | |
- This preparation will enjoy this exemption only so long as it does not contain more than one-tenth per cent of cocaine

No 341-Commerce, dated Delhi, the 14th January 1927 —In exercise of the powers conferred on him by section 59 (1) of the Punjab Excise Act, I of 1914, as applied to the Delhi Province, the Chief Commissioner is pleased to make the following amendments in the rules for the disposal of articles confiscated under sections 78 and 79 of the aforesaid Act, published in his Notification No 725-C & I, dated the 2nd February

1915 —

- 1 Rules 5 to 15 shall be deleted
- 2 The following shall be inserted as Rule 5 —

“ 5 All confiscated cocaine and all preparations and admixtures of cocaine and its allied drugs as defined in this office Notification No 2008-Commerce, dated the 31st March 1926, shall be destroyed under the orders of the Collector in the presence of the District Excise Officer ”

APPENDIX V

The following table of weights and measures is reproduced for facility of reference —

TROY WEIGHT

24 grains	make	1 penny weight (1 d wt)
20 pennyweights		1 ounce (1 oz tr)
12 ounce		1 pound (1 lb troy)

APOTHECARIES WEIGHT

20 grains	make	1 scruple
3 scruple		1 drachm
8 drachms		1 ounce troy

AVOIRDUPOIS WEIGHT

16 drachms	make	1 ounce (1 oz)
16 ounces		1 pound (1 lb)

INDIAN WEIGHT

12 mashas	make	1 tola
5 tolas		1 chatak
16 chataks		1 ser
40 seers		1 maund

A chest of Excise Opium contains 60 seers

GRAINS COMPARED WITH OTHER WEIGHTS

180 grains	make	1 tola
480		1 oz troy
437		1 oz avoirdupois

FLUID MEASURES

60 minims	make	1 fluid drachm
8 fluid drachms		1 ounce
20 ounces		1 pint (imperial)
2 pints		1 quart
4 quarts		1 gallon

There are 6 reputed quarts in a gallon Therefore a reputed pint should contain roughly $13\frac{1}{2}$ ounces

APPENDIX VI.

PUNJAB CHIEF COURT CIRCULAR MEMORANDUM
No 6 3916-G, DATED THE 18TH OF JULY 1916, TO ALL
SESSIONS JUDGES, DISTRICT MAGISTRATES AND
SUB-DIVISIONAL MAGISTRATES AND FIRST CLASS
MAGISTRATES IN THE PUNJAB AND DELHI PROVINCE

It has frequently come to the notice of the Chief Court that some Magistrates do not sufficiently realise the necessity for passing deterrent sentences under the Opium and Excise Acts, and allow themselves to be misled by appeals *ad misericordiam* or to be drawn into error by considerations that should not be allowed to influence their minds. Special attention is, therefore, invited to the case Crown *versus* Suran Singh and others, 19, Punjab Record (Criminal) of 1916. The points the Judges wish to emphasize are —

- (a) The utter inapplicability to Excise and Opium cases of the principles underlying section 562, Criminal Procedure Code
- (b) The determination of the Legislature (that sentences should be adequate) as shewn by the enhancement in the latest Excise Act of maximum term of imprisonment
- (c) The futility of small fines and the necessity for substantial sentences of imprisonment

2 Where Sessions Judges, District Magistrates and Sub-Divisional Magistrates come across cases in which Magistrates have gravely erred in this matter of adequate sentences, they should remember that the Chief Court may be applied to for enhancement

No. 19 Punjab Record (Criminal) of 1916.

Before Hon'ble Sir Donald Johnstone, Kt, Chief Judge

The Crown

Petitioner

versus

Suran Singh and others,

(Convicts), Respondents

Criminal Revision No 185 of 1916

Criminal Procedure Code, Act V of 1898, section 562, first offender, punishment, offence under Punjab Excise Act, I of 1914, section 61

Three persons were convicted under section 61 of the Punjab Excise Act, I of 1914, for the offence of manufacturing liquor contrary to law and being in possession of it, and were sentenced by the Magistrate to 4 months' rigorous imprisonment and Rs 50 fine each. On appeal, the Sessions Judge reduced the sentences to 21 days' imprisonment and a fine of Rs 20 in each case on the ground "that this is appellants' first offence, that the principles of section 562, Code of Criminal Procedure, applied, and that appellants are father and two sons"

Held that section 562 of the Code of Criminal Procedure was intended to apply to cases where offenders (and especially youthful

offenders) without being persons of depraved character may have succumbed to sudden temptation and the section could not properly apply to such an offence as that of manufacturing illicit liquor which implied a good deal of preparation. Also that as this offence probably escaped detection nine times out of ten and deprives Government of revenue besides demoralising the people deterrent sentences are necessary and this was also the intention of the Legislature as shown by the raising of the maximum period of imprisonment in the penal sections of the new Act as compared with the old Act.

*Revision from the order of H A Rose Esq Sessions Judge of
Sialkot dated the 30th of September 1915*

Government Advocate for Petitioner

B N Kapur for Respondents

The judgment of the learned Chief Judge was as follows —

Sir Donald Johnstone Chief Judge—In this case five persons
3 d April 1916 namely Sujan Singh Kharak Singh Sher
Singh Pala Singh and Bulaqi were placed
before a first class Magistrate Sialkot charged under section 61 of
the Excise Act of 1914 with manufacturing liquor contrary to law and
being in possession of it. Of these persons Pala Singh and Bulaqi
were acquitted and the other three were convicted and sentenced to
four months rigorous imprisonment each and a fine of Rs 50 each.
These three persons appealed and the learned Sessions Judge while
holding that the convictions of the accused were certainly correct
inasmuch as the appellants' conduct was in the circumstances most
convincing evidence of their guilt yet considered that the sen-
tences were excessive and reduced them to 21 days imprisonment and a
fine of Rs 20 in each case. The reasons given for this reduction of
sentences are that this is appellants' first offence that the principle of
section 562 Criminal Procedure Code applied and that the appellants
are father and 2 sons.

The Government have applied to this Court on the revision side for
enhancement of the sentences and after hearing arguments it seems
to me quite clear that the sentences are wholly inadequate. The ac-
cused persons were represented in this Court and their learned Counsel
not only argued against enhancement of sentences but also tried to
make out that there was doubt about the guilt of the accused.

After hearing what he had to say I have formed the opinion that
as regards the guilt of the accused there is no doubt whatever. The
evidence for the prosecution is largely that of important officials of
unimpeachable veracity and their evidence was quite sufficient to prove
the case even if the testimony of the boy Budhu and of Mangal Singh
and Rur Singh witnesses is brushed aside. Both the lower Courts
have been very careful in their estimate of the evidence for the prose-
cution rejecting the statements of Mangal Singh and Rur Singh
which may after all be perfectly true and in the case of the Lower
Appellate Court rejecting also the statement of the boy Budhu which
in my opinion is almost certainly true. However this may be I am
quite certain that the accused did manufacture spirit contrary to law
and were in possession of spirit contrary to law.

The reasons given by the learned Sessions Judge for reducing the
sentences seem to me wholly inadequate. I fancy the idea of the
Legislature in framing section 562 of the Criminal Procedure Code
was that sometimes offenders (and in especial youthful offenders)

without being persons of depraved character, may on occasion succumb to sudden temptation, for example, a poor youth without an anna in his pocket sees suddenly displayed before him some property which is worth his stealing. He having never previously committed any crime whatever, succumbs to temptation and steals the property, and is caught. The legislature very humanely and very properly allows the Magistrate in such a case as that to give the young man another chance and to deal with him under section 562.

But the offence of manufacturing illicit liquor stands on quite a different footing from all that sort of thing. It implies a good deal of preparation. In most cases it is done with the intention of selling to others. It can never be said that it is done in consequence of succumbing to sudden temptation. Further, it is an offence which probably escapes detection 9 times out of 10, and it deprives Government of revenue, besides demoralising the people. Deterrent sentences in such circumstances are absolutely necessary, the profits of illicit distillation are so large that an offender would cheerfully pay a fine like Rs 20 and still continue his evil courses. Lastly, it may be taken for granted in almost every case that, when a man is found by the police manufacturing illicit liquor, he has probably done it at least a dozen times before undetected so that the principle of "first offence" has no application to such cases at all.

Further, the Legislature, in passing the new Excise Act of 1914, evidently realised that the old law was not sufficiently deterrent. Under the old Act (see section 51) only three months' rigorous imprisonment could be inflicted for possession of illicit liquor, but under section 61 of the present Act the maximum imprisonment has been raised to one year, and under section 74 of the present Act an enhanced maximum is provided for second offences of the same kind. All this seems to me to show that it is the duty of the Court to inflict substantial sentences in these cases. In my opinion the view that is sometimes expressed that, because an Excise offence is a *malum prohibitum* and not a *malum in se*, the culprit should be mortified in pocket rather than in person, is wholly incorrect. In 9 cases out of 10 excise offences are committed with the intention of making money, and the nefarious trade is usually very lucrative. In my opinion the Legislature intended that substantial terms of imprisonment should be awarded in these cases. In the present instance, even the sentence passed by the 1st Court seems to me to have been, if anything, too light, but in the circumstances in which the present case comes before me I am not disposed to go beyond it.

I allow this revision and restore the sentences passed by the first Court. The three accused persons will therefore be re-arrested and will have to suffer, on the whole, 4 months' rigorous imprisonment and pay a fine each of Rs 50 or in default suffer 1½ months' rigorous imprisonment.

Revision allowed

APPENDIX VII

LEGAL POINTS TO BE BORNE IN MIND BY EXCISE OFFICERS

(1) *The use of private detectives and the evidence of spies*

As habitual offenders against the Excise law are generally acquainted with the officials of the department it is inevitable that the latter should utilise the services of private persons as detectives in making purchases to obtain evidence of illicit sale. The practice is a well recognised one in the United Kingdom not only in Excise matters but also for the purpose of prosecutions under the Adulteration of Food Acts and excise officers should be in a position to justify their action in the courts should any instances of magisterial disapproval be encountered. Accordingly the head notes abstract of the case *Emperor versus Chaturbhuj Sahu* which has been taken from Sanjiva Row's Criminal Digest are appended—

Accomplice—Spy or detective difference between Evidence of spy—corroboration—One who as a spy or a detective associates with criminals solely for the purpose of discovering and making known their crimes and who acts throughout with this purpose and without any criminal intent is not an accomplice and it is immaterial that he encouraged or aided the commission of the crime. If a witness has made himself an agent for the prosecution before associating with the wrong doers or before the actual perpetration of the offence he is not an accomplice and his evidence does not stand in need of corroboration but he may be an accomplice if he extends no aid to the prosecution until after the offence has been committed. An Excise Deputy Collector deputed B to purchase cocaine from the accused and B purchased it with money supplied by the Excise Sub Inspector and handed the same over to the Deputy Collector. The accused was tried for illicit sale of cocaine. B in his evidence deposed to the purchase of cocaine from accused under instructions from Excise Deputy Collector who stated that he gave such instructions and received the cocaine from him. The accused was convicted upon the uncorroborated testimony of B. *Held* that B was not an accomplice and the conviction was good. Although the testimony of the spy does not stand in need of corroboration in order to be acted upon it is entirely for the judge of facts to decide in each particular case what weight he will attach to this kind of evidence the question depending upon the character of each individual witness—(8 India Cas 119—11 Cr L J 560)

In making use of such private detectives the principle to be observed is that it is not legitimate to induce a man to commit an offence which he is not in the habit of committing and would not but for the inducement commit. To lead him to commit an offence such as he is in the habit of committing at a particular time and place in order that detection may follow is perfectly legitimate. But care should be taken that the emissary does not represent himself as the servant or agent of any person having authority and requiring liquor or drugs and thus lend colour to the suspicion that pressure was used to cause the offence to be committed.

(11) *Several responsibility for joint possession of excisable articles in excess of prescribed limit*

When several persons are in joint possession of any quantity of an excisable article each is regarded in possession of the whole. Thus

the limit of possession of country liquor being one *seer*, each of three persons may separately possess a *seer*. But if they convert their separate lots into one lot of 3 *seers*, each is liable to prosecution for possessing more than the prescribed quantity

This view was taken by Bullock, J, in an unpublished ruling quoted in Punjab, Record 13 of 1897 and has not been rejected in that judgment or in Punjab Record 10 of 1907 or in any later judgment. It was also held by Twomey, J, in a Full Bench ruling of the Rangoon Chief Court reported in the *Rangoon Gazette* of 8th August 1916

APPENDIX VIII

FORMS

The forms in this appendix are arranged in separate series by subjects. On the form will be found a reference to the Gazette notification which prescribed the form.

The forms are numbered serially by subjects, each set of forms being distinguished by the initial letter of the subject to which they belong except in the case of the four forms relating to cocaine which are numbered Forms A B C and D.

Any form required can be found by reference to the Table of contents printed in the beginning of the forms.

As many copies of permits and passes should be prepared as are prescribed by the notifications quoted on each form of pass and permit. Of the remaining forms one copy only need be made except in the case of returns submitted to higher authority of which an office-copy should be prepared and kept for reference.

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* L-3 will be used for Nos L-3—L-9

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MISCELLANEOUS FORMS

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Register of licenses granted on fixed fees for the wholesale vend of
(To be maintained by the Excise Officer under the supervision of the Excise Inspector)

Serial No	Tahsil	Locality of shop	Name and parentage of vender	Term for which granted	Amount of license fees					Date of payment	Remarks
					19	10	19	19	19		
1	2	3	4	5	6	7	8	9			

Form M 2

Register of licenses granted on fees determined by auction for the retail vend of
(To be maintained by the Excise Officer under the supervision of the Excise Inspector)

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Serial No	Name of tahsil	Locality of the shop	Name of the licensed vendor	Amount of license fees for the year	Monthly demand	Two months advance amount paid with date of payment	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	Remarks	
Date and amount of payments made																											Total	Balance	Paid in excess		

Form M 5

Register of bottling operations in the Delhi District during the year
(To be maintained by the Excise Mahanir under the supervision of Excise Inspector)

(To be maintained by the District Officer)										7
1	2	3		4		5		6	Remarks	
		Quantity of spirit bottled (L P Gallons)				Number of bottles in which bottled				
		Country spirit		Foreign spirit		Country spirit				Foreign spirit
Month	Name of shop	Country spirit		Foreign spirit		Number	Capacity	Number	Capacity	

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Form M 6

Register of cases decided under the Excise and Opium Acts in the Delhi District during the year
(To be maintained by the Excise Mahanir under the supervision of the Excise Inspector)

(To be maintained by the Excise and Revenue Department)													
1	2	3	4	5	6	7	8	9	Fines realised		11	12	13
									Order by	Amount			
Serial No	Date of institution	Offence charged under section of Act and rule applicable	Name and residence of person charged with the offence	Name of officer trying the case	Quantity of liquor or opium or drugs seized	Order passed with date of order	Fine imposed by the court	Order by Appellate Court	Amount	Date	Revised distributed and by whose order	Confiscated articles how disposed of	Remarks

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Form M-7

Register of spirits or hemp drugs imported into the Delhi District during the year

(To be maintained by the Excise Muhamm under the supervision of the Excise Inspector.)

1	2	3	4	5	6	7	8
Date of arrival at Sadi or Tahsil	District from which imported	No and date of import pass	Quantity and kind of hemp drugs entered in the pass	Actual quantity brought up for weigh- ment	Difference between columns 4 and 5	Name of vendor and local- ity of shop to which the hemp drugs is removed after examination and weighment	Remarks

This form will serve for liquor and hemp drugs, but in each register a separate set of pages should be set apart for each

Form M-13

Vol I,
page 130Statement showing the Results of the Auctions of Licenses for retail vend of
year 192 in the District of Delhi

(To be prepared by the Excise Muhamm as soon as the auctions are completed)

1	2	3	4	5	6
Tahsil.	Locality of shop	Name and parentage of proposed licensee	Annual rate fixed	Difference + or -	Remarks
		19	19		

NOTE —1 This form can be used for reporting the result of auctioning any licenses for retail vend, whether of spirits or opium
2 If it is necessary to add more paper to this form, it should be added on in book form and not pasted at the end

Delhi District

Dated

Deputy Commissioner.

FORM M 14

Vol I
page 130

Statement of licenses granted for retail vend of spirits and fermented liquors on fixed fees
(To be compiled by the Excise Mahant when the licenses are granted)

1	2	3	4	5	6	7	8	9	10
District	Tahsil	Locality of shop	Value of license	Name and percentage of vendor	Term for which granted	Fee fixed		Date of payment	Remarks
						19	19	19	19

Note—In this form should be shown all liquor licen as granted on fixed fees whether at shops hotels or railway refreshment rooms

Delhi District
Dated

Duty Commis ioner

FORMS

FORM M 15

Vol I
page 150

Statement showing the result of revokes of licenses for vend of liquors opium and hemp drugs in the
Delhi District during the year 19

(To be prepared by the Excise Mahant when revokes takes place)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Name of district	Name of tahsil	Locality of shop	Nature of license	Name of original licensee holder	Name of present licensee holder	Total license fees originally fixed for term of the financial year	Date on which the original licensee holder ceased to hold	Total of fee realised from the original licensee holder	Date on which the license was re sold	Date on which the new licensee holder took possession	Amount to be realised from the new licensee holder up to the end of the year	Total of amount entered in column 3 and 12	Total losses on resale	Ratio of recovery of out standings

Delhi District
Dated

Deputy Commis ioner

Khatami of (a)
Excise shop of (b)
Location.
Annual demand (i.e., auction fee)
Amount paid in advance

licensed under Form No

1	2	3	4	5	6	7	8	9
Month for which due	Amount due	Amount paid	Balance	Excess payments to be credited for adjustment in subsequent months	Name of payer	Whether paid personally or by money order	Dakhla or money order	Notes to be entered by the Tahsildar personally of action taken to recover arrears and of orders regarding processes, talbana and penalty
							No	Date,

(a) Here enter foreign liquor, country spirit, beer, opium, drugs, bhang or charas as the case may be
(b) Here enter name of licensee,

Khatauni of occasional payments, such as fines imposed by executive order for breach of conditions and credited to the Excise Department, recovery of loss on resale, etc

1	2	3	4	5	6	7	8	9	10	11
Month and date	Name of person responsible for payment	Brief note of circumstances under which payment is due	Order under which due			Name of payer	Amount paid	Whether paid personally or by money order	Dakhil or money order	
			Passed by	On	Reference to notes if any entered in Exercise Khatauni in Form M 16				No	Date

Index of the Khataunis of Monthly Fees for Excise Licenses to be reissued in Tabals

1	2	3	4	5
Serail No	Whether licensed for sale of foreign liquor country spirit opium etc	Name of licensee	Location of shop	Khatauni on page

Note --- This form will be compared to form M 16 at para 200

FORM M-19

Touzi - Income from license fees Tahsil, Delhi District, for the month of 19

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Serial No	Locality of shop	Name of contractor	Demand for current year	Demand		Amount recovered			Total	Treated as instalment due	Balance	Excess	Date of recovery	Remarks
				Outstanding at close of last month	For current month	Total	Realized in excess previously	During the present month						

Checked

Dated 192 Tahsil Revenue Accountant Tahsildar or Naib Tahsildar Excise Muhamm.

FORM M-21

Abstract Statement showing income on account of country liquor, opium and drugs license fees for Tahsil,
Delhi District, for the month of 19 .

Date of credit.	Amount shown in the Sikha	Detail	
		Name of shop	Amount

Checked

Dated 19 . Tahsil Revenue Accountant Tahsildar or Naib Tahsildar Excise Muhamm

FORM M-25.

Vol. I,
page 75.

Statement of refunds of excise revenue in Delhi District

(To be prepared by the Excise Muhamur under the supervision of the Excise Inspector)

1	2	3	4	5	6
Name of applicant	Amount of refund proposed	Amount in which included and head to which credited	Date of payment into Treasury	Brief grounds of cause of refund, and recommendation of Deputy Commissioner	Order of Chief Commissioner

NOTE — Sanction to a refund should be obtained in this form, but before presentation at treasury, Civil Account Code, Form A. F. 92, must be prepared and this form attached thereto as authority.

Certified that the entries in columns 3 and 4 have been verified

Treasury Officer

FORM M-26.

Vol. I,
page 89.

Annual indent for Forms for 19 -19

(To be prepared by the Excise Muhamur under the supervision of the Excise Inspector)

Serial number.	Description of form	Average consumption of last three years	Number actually required during the year	Number remaining in stock	Number indented for
----------------	---------------------	---	--	---------------------------	---------------------

FORM M 29.

Punjab Govern-
ment Resolution
No 1187 dated
26th May 1887

Stock Book of the
of Delhi District

(To be compiled by the Excise Munhar under the supervision of Excise Inspector)

Date of receipt	Name of article with description	Number of pieces	Cost	Initials	Date of disposal	Value realised	Initials
-----------------	----------------------------------	------------------	------	----------	------------------	----------------	----------

District Delhi

Deputy Commissioner,

Dated 19

Delhi District

1 In case of stock in hand at the opening of the original register it is only necessary to give date of receipt for tents and other articles which are renewed after fixed periods

2 In the columns provided for initials the initials of the Head of the office will be set against each entry in the original register in the copy sent to the controlling officer the entries will be initialled by the clerk responsible for making them who also should note the month of the continuous bill etc from which the item is taken

3 Instruments issued by the Mathematical Instrument Department must be brought on the stock book and shown in the returns

FORM M-30

Vol I,
page 79.

Delhi District

No.

First Information Report, Excise Act I of 1914, Section 50

Date and hour of occurrence	Place of occurrence	Date and hour of report	Place where reported	Date and hour of despatch	Complainant	Accused	Nature of offences Persons arrested Property seized	Result of case
1	2	3	4	5	6	7	8	9

Below and on back and on separate sheet if necessary record—

10 Statement of complainant

11 Steps regarding investigation with explanation of delay in recording information, if any

The report must be authenticated by the signature of the officer recording it Column 9 will be filled up after the case has ended.

FORM M 31

Delhi District

Vol I
page 82

Report of the Result of a Judicial Enquiry held in the Court of
Magistrate invested with class powers regarding an
offence under the Excise Act I of 1914 or Opium Act I of 1878

Accused	Residence	Serial no of offence
Act and section applicable with description of offence If illicit distillation state where still was found and whether working or not		
Date of institution	Date of final order	
Substance of final order and sentence inflicted in case of conviction		
Result of appeal or revision if any		
Remands granted or proposed to grant		
Executive action taken against lambardar		
Part played by excise staff in	Bringing case to trial	
	Prosecution before courts	

Deputy Commissioner Office
Memo No dated

Forwarded to the Personal Assistant to the Chief Commissioner Delhi with the following remarks —

Deputy Commissioner

- NOTE — (1) The Inspector or Sub Inspector should be held responsible for preparing the statements and seeing to their despatch to the Chief Commissioner's office after inspection and signature by the Deputy Commissioner. If possible he should prepare the statement in English.
- (2) The report should be submitted to the Deputy Commissioner immediately for information and again after the expiration of the period allowed for presentation of an appeal or when the result of any appeal lodged is known. It should then be forwarded to the Chief Commissioner. Any subsequent order modifying results that have already been reported in this form should be communicated immediately without fail.
- (3) In important cases of smuggling and illicit distillation a brief history of the case should be added.

Form M -32

Application for leave of

Senior Accountant
Clerk in the Department
Peon, Dufftri

1 Particular duty on which employed	1.	
2 Pay	2	
3 Nature and period of leave applied for and date from which required	3	
4 On what grounds	4	
5 Date of return from last leave and the nature and period of that leave	5.	
6 Previous leave	6	
		Senior Accountant's recommendation and arrangement proposed for absentee's work
	In current year	During past year
Casual		
Leave on average pay		
Leave on half average pay without m c		
Ditto with m c		
Leave on quarter average pay without m c		
Ditto with m c		
Leave without allowances		
7 Certificate of admissibility of leave—		
Leave on average pay for		
months and days from		
19 is certified to be admissible under Para		
of the Fundamental Rules		
		Order
Senior Accountant		

Form M 15

ABSENTEE STATEMENT

(As amended in Adr G1 No 972 Adm 661 20 dated 2nd July 1922)

Name of absentee	Actual rate of pay	Designation and rate of pay of vacant post	Nature of Absence.				Rate of allowance	(To be filled up by Audit office)	Officiating officer (if any)				(To be filled up by Audit office.)
			Kind	Period.	From				Name.	Substantive post	Substantive pay	Officiating pay	
					A M or P M	To A M or P M							
1		3	1	5	6	7	8	9	10	11	12	13	14

L C S

E C S

FORMS

FORM M -36

CERTIFICATE OF TRANSFER OF CHARGE

Certified that we have on the ^{fore}
after noon of this day respectively
made over and received charge of the office of

Signature of relieved Government servant

Designation

Station

Date 19 .

Signature of relieving Government servant

Designation

Memo of balances for which responsibility is accepted by the Government servant receiving charge

* Treasury balances

Cash —

Opium stores. —

Stamp stores.

Permanent advance —

* For details see overleaf

Relieved Government Servant,

Relieving Government Servant.

Forwarded to

Details of Treasury Balances

Description		Under double locks	With Treasurer	In Tahsils	Total
Government Currency Notes	{ At Rs 10 000				
	{ 1 000				
	{ 500				
	{ 100				
	{ 50				
	{ 10				
	{ 5 2 1				
Silver	{ Whole Rupees				
	{ Half				
	{ Quarter				
	{ Eighth				
	{ Uncurrent coins				
Nickel	{ Half Rupees				
	{ Quarter				
	{ Eighth				
	{ One anna pieces				
Copper and Bronze	{ Double pie				
	{ Single				
	{ Half				
	{ Pie piece				
Stamps	{				
	{				
Opium maunds					
R. T R Forms (Number)					
Supply Bill Forms (Do)					
Cheque Forms (Do)					

Station

Date 19 Relieved Government Servant Relieving Government Servant

FORM M.-37.

Vol.
page

Confidential report on the work of Excise Inspectors and Sub-Inspectors.

Name

Rank

Period —from

to

Remarks by

1. Physical fitness for preventive work
2. Riding and aptitude for touring.
3. Detective ability.
4. Capacity shown in conduct of prosecutions before the Courts.
5. General Remarks.

Delhi District

Deputy Commissioner.

Dated 19 .

Chief Commissioner,
Delhi.

Dated 19

FORM M-39.

Vol I,
page 87

Budget Estimate of Excise Revenue under head VI Excise.

Details	Actuals, 19 -19 (a)		Original estimate, 19 -19		Revised estimate, 19 -19 (b)		Budget estimate, 19 -19	
							Deputy Commissioner's (c)	Chief Commissioner's (d)
LICENSE AND DISTILLERY FEES AND DUTIES FOR THE SALE OF LIQUORS AND DRUGS								
(Foreign liquors)								
License fees								
(Liquors and spirits made in India after European method)								
License fees								
Still head duty								
Distillery fees								
Duty on malt liquors								
(Country spirits)								
License fees								
Still head duty								
Distillery fees								
(Opium and its preparations.)								
Wholesale and retail opium license fees								
(Other drugs, ganja, bhang, charas, etc.)								
Wholesale and retail license fees of in- toxicating hemp drugs								
Import duty on charas								
Duty on bhang								
Dues on warehousing of chas								

FORM VI 39—cont'd

D e s c r i p t i o n	A t t a c h m e n t 19 19 ()	O r i g i n a l E s t i m a t e 19 19	R e v i s e d E s t i m a t e 19 19 (b)	D u t y C o m m o d i t y ()	C h a n g e C o m m o d i t y 19 19
ACREAGE ON LAND CULTIVATED WITH THE POPPY (A) T P ASIT DUTY ON EXCISE OPIUM					
Import duty on all foreign opium					
Export or transport duty on home grown opium					
SALE PROCEEDS OF EXCISE OPIUM()					
FINE CONFISCATIONS AND MISCEL LANEOUS (f)					
Sale proceeds of confiscated opium					
Fines under the Opium Act					
Under the Excise Act					
Sale of old stores and materials					
Other items					
Total					

() Th t l h ald g w th tho nt dl th h t fr th yea
(b) Th P l ed l t m t b l d b b th f e l d t d a t p l th e p l p c l d
f th m l d f th y
() A y r i t n b t w t l B d e c t E t i m t f th e t y a l t h g l l d d t m t e
f th r e t y h l l b f l y p l d b n t h r r s o p t p p f o l p
(d) A g d t y n p p y c l t t
() P f t th l e f e i p i m o b i d f m t h a p
(f) Th l h d l d —
- Sale p o c d o f f r u i t t e t w t l l t P e l o f f i c e c o p d f h l b y E i O f f i c e r
D t t f l o c k i f l d b y t h E D e p t m
D t t f d f i l l y l d d b l d g i f t h l f f e t d d r d f l h e
t D e p r t m t
D t t m e a l g g l a r t d o l d f u l l
D t t f l d t d m t e l a l d t h l y b l l g f l e l f f t d d e
d f t h J D e p r t t
l t f g a g l i t h P e l o f f i c e o m y o n d
l t t g d w
D t t d t h l r v l d
C d w u h l i f t h g l w t h l b y t h E D e p r t t
S a l e p r o c d f p m b o e d t h g u v g h l d h e b e t t e t X X X -
M c e l l c o t f t a l w y p r s t b l t d t f g u i h t h m f o m o t h b o x d
t h i r c e g t t h t m f a l
P o c e e d f f l i e f w e f u h l d h e a l t d t A d m i t r a t i f J t i e
w e l r e l h d b y J d f l O f f d t o E e w u h l b y P c o f f e r

Delhi District

Chief Commissioner, Delhi Deputy Commissioner

The 19

This time should be the Chief of Commission in 1 Oct be 1111 wh bld f r r d th
B dg t compl t d t th G o r n t of l d b 15th Oct be

FORM M.-40.

Vol I,
page 87.

Budget Estimate of Expenditure under head 6—Excise

Details		Actuals, 19 -19 (a)	Sanctioned Estimate, 19 -19	Revised Estimate, 19 -19 (b)	Budget Estimate, 19 -19 , Deputy Commis- sioner's (c)	Chief Commis- sioner's.
Numbers	District Executive Establish- ment District Establishment					
191	Inspectors (give details)					
191	Sub-Inspectors (ditto)					
	Clerks (ditto)					
	Servants (ditto)					
Excise Staff in central office						
Supplies and Services						
Rewards						
Petty construction and repairs (give details)						
Allowances						
Travelling allowance						
Contingent charges						
Service postage and telegram charges						
Municipal taxes						
Pay of menials (give details on reverse)						
Office expenses and miscellaneous (give details on reverse)						
Numbers	Distilleries					
	Superintendents (give details)					
191	Inspectors (ditto)					
191	Sub-Inspectors (ditto)					
	Clerks (ditto)					
	Servants (ditto)					
Supplies and Services						
Rewards						
Allowances						
Travelling allowances						
Petty construction and repairs						
Contingent charges						
Service postage and telegram charges						
Miscellaneous (give details on reverse)						
Pay of menials (ditto)						
Total 6—Excise						
80—Stationery and Printing						
Lithographic charges						

(a) There is a separate estimate of charges for District and Cantonment Abkari. The Cantonment estimate should be prepared by the Cantonment Magistrate and submitted through the Deputy Commissioner.

(b) The amount actually drawn from the treasury should be shown in this column.

(c) The revised estimate should be based on the expenditure recorded to date plus that anticipated during the remaining months of the year and any variation between the budget and revised estimates for the current year and the budget estimate for the next year should be explained on the reverse.

Delhi District

Chief Commissioner Deputy Commissioner

The

19

The estimate should reach the Chief Commissioner by 1st October who should forward the Budget, completed, to the Government of India by the 15th October.

FORM M 41

ABSTRACT CONTINGENT BILL No

Detailed bill will be sent for countersignature on

A B—The Treasury Office will make provision on this form as often as required but it will be necessary to include in the detailed contingent bill of account the total amount of all bills submitted to the Treasury during the month.

District	Bill for contingent charges of	Month in which presented for payment at Treasury
		19
	Head of Service	Voucher No. of List of payments for 19
Nos of sub vouchers	Detailed head of charge (with description where necessary) and quotation of authority for charges requiring special sanction	Amount
		Rs. a p. ls. a p.
	Total Rupees	

NOTE—The Government revenue wing of the bill is payable for the contingent bill of account. The Revenue Department is responsible for the payment of the bills submitted to the Treasury during the month.

Received contents

Dated

19

Drawing Officer

Pay Rupees (

)

Examined and entered.

Accountant

Treasury

Dated

19

Officer in charge Treasury

Space for pre audit enforcement in receipt of bills submitted for pre-audit

For use in Accountant General's Office

Head of service chargeable —

Objected in full pending receipt of detailed Contingent Bill and objected to Rs. on the following grounds —

Senior Accountant

FORM M-42

Fully vouchcd Contingent Bill No

District of	Detailed Bill of Contingent	Voucher No.
	charges of	of list of
	for the month of	19 . payments for
		the month of
	Head of Service	19 .

[illegible]

Number of Sub voucher	Description of charge and number and date of authority for all charges requiring special action	Amount
	Brought forward	
	Total Rupees	

I certify that the expenditure charged in this bill could not with due regard to the interest of the public service be avoided. I have satisfied myself that the charges entered in this bill have been really paid with the exception noted below which exceed the balance of the Permanent advance and will be paid on receipt of the money drawn on this bill. Vouchers for all sums above Rs. 2 in amount are attached to this bill save those noted below which will be forwarded as soon as the amounts have been paid. I have as far as possible obtained vouchers for other sums and am responsible that they have been destroyed or so defaced or mutilated that they cannot be used again. All work bills are annexed.

Received Content

Appropriation for the current year
Expenditure including this bill
Amount of work bills annexed

Signature and designation
of the Drawing Officer

Balance available

Rs. Rupees ()

Examined

Accountant Treasury Dated the 19 Treasury Officer

Space for Pre audit enforcement in respect of bills submitted for pre audit

For use in Accountant General's office

Head of service chargeable —

Admitted for Rs

Objected to Rs

Reason of objection

Auditor

Senior Accountant

Form M-44

Vol I
page 131Statement showing the Charges incurred under the Head "6—Excise
in the Delhi Province during the month of 19

Head of revenue	Expenditure incurred during the month			Total amount of the month			Budget Estimate	Remarks
	P	a	p	Rs	a	p		
6—Excise								
District Executive Establishment								
District Establishment—								
Inspectors								
Sub Inspectors								
Clerks								
Servants								
TOTAL								
Allowances—								
Travelling allowance								
Conveyance allowance								
Compensation for dearness of food								
Supplies and services—								
Rewards								
Petty construction and repairs								
Cost of opium supplied to the Excise Department								
Contingencies—								
Purchase of tents								
Service postage and telegram charges								
Pay of Menials								
Miscellaneous								
Excise Staff in central office								
TOTAL 6—Excise								

No , dated

Forwarded to the Chief Commissioner, Delhi for information

Pay and Accounts Officer Delhi

(Refunds are booked in the office of Comptroller and a Treasurer)

Form M-4C

Vol I
page 131Monthly return showing issues of spirit from the Rosa Distillery to the
Delhi Province during

N		f		a		B		L		G		U		o	
1	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
2	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
3	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
4	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
5	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
6	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
7	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
8	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
9	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
10	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
11	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
12	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
13	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
14	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
15	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
16	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
17	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
18	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
19	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
20	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
21	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
22	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
23	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
24	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
25	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
26	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
27	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
28	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
29	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
30	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
31	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
32	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
33	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
34	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
35	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
36	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
37	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
38	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
39	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
40	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
41	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
42	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
43	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
44	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
45	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
46	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
47	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
48	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
49	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
50	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
51	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
52	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
53	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
54	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
55	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
56	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
57	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
58	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
59	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
60	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
61	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
62	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
63	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
64	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
65	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
66	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
67	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
68	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
69	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
70	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
71	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
72	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
73	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
74	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
75	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
76	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
77	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
78	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
79	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
80	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
81	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
82	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
83	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
84	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
85	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
86	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
87	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
88	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
89	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
90	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
91	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
92	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
93	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
94	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
95	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
96	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
97	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
98	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
99	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
100	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
101	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
102	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
103	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
104	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
105	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
106	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
107	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
108	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
109	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
110	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
111	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
112	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
113	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
114	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
115	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
116	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
117	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
118	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
119	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
120	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
121	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
122	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
123	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
124	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
125	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
126	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
127	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
128	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
129	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
130	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
131	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
132	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
133	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
134	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
135	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
136	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
137	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
138	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
139	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
140	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
141	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
142	D	t	H	D	t	H	D	t	H	D	t	H	D	t	H
143	D	t	H	D	t	H	D	t	H	D					

FORM M -52

Estimate of the probable quantity and value of stores required from
England for the use of the Excise Department, Delhi, during the
official year

Appx
C, P
Conso
Circul
No 2

Total estimated cost of stores
Total estimated cost of freight

FORM M -53

Vol
page

Delhi Excise Department.

Indent No , dated 19

Telegraphic Code-word

Head of Account

Is the cost chargeable to Imperial or Provincial Revenue

Date on which the stores are required to reach India

Port to which the stores are to be shipped

Remarks

(The necessary certificates, if any, as required by existing Regulations to be inserted below)

Certified that no article has been included in the indent, of which a similar indigenous article of a satisfactory quality can be obtained at a reasonable price locally

Chief Commissioner, Delhi

Form M 53—concluded

N B—This page is intended for use in the India Office only

Item No	Description of Stores	Number or quantity	Rate	Unit	Cost	Remarks by the Indenting Officer	Name of Contractor	Date of Contract	£ s d			Actual Cost											
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24

Delhi

92

Chief Commissioner, Delhi

The

4 It is particularly requested that the size and set of instrument lengths of scale how divided and purpose for which required and generally in information which will guide the Mathematical Instrument Office in knowing without further reference the exact wants of the Indenting Officer be entered as far as possible in columns (1) and (4) instead of in a covering letter. The nomenclature and reference number given in the price list should if possible be used.

5 Special attention is requested to the filling up correctly of columns (5) and (6).

6 An indenting officer should enter in column (6) the approximate price of each description of instrument required so as to enable the officer who countersigns and finally passes the indent to know the probable expense it involves and also to guide the Mathematical Instrument Office in selecting instruments to meet the demand. If the prices entered in an indent are not to be exceeded the fact should be clearly stated.

7 The mode of transit and address to which instruments are to be consigned by the Mathematical Instrument Office as well as the address to which correspondence is to be sent must invariably be specified in full in column (8). (Abbreviations sometime lead to mistakes). When instruments are to be sent by post the name of the Post Town as well as the District in which it is situated should be given and when by railway the nearest Railway Station should be distinctly stated. *Indents should not be accompanied by forwarding letters unless more explanation is necessary than can be given on the face of the form.*

8 In the case of instruments issued on cash payment *prepayment* is necessary and whenever it is possible they or the railway receipt for them will be sent by V. P. P.

9 The carriage of instrument etc is not paid by the Mathematical Instrument Office consequently the freight etc on all consignments despatched by this office must be paid by the officers receiving them.

10 The form for indent A for requisition for repairs B and for deposit of instruments no longer required C as well as the rule and regulations and the price list can be obtained *gratis* on application from the Officer in charge Mathematical Instrument Office.

11 All indents for instrument etc required on book transfer must be duly approved and countersigned as noted below but see also paragraph 12 for Burma —

* * * * *

Exercise Department

Dy Commissioner

(To be submitted to the Excise Inspector by the licensed vendor not later than the 2nd of every month)

[illegible]

Month	Unbottled spirit to be entered in bulk gallons		Bottled spirit to be entered in number of bottles		Remarks
	20 U P	20 U I	Received	Sold	
1	2	3	4	5	6
					7

NOTE — Plain and special spirit should be shown separately

Monthly return of bottling op rations

[illegible]

Month	Description of spirit	Last balance (L P gallons)	Received for bottling (L P gallons)	Number of bottles in which bottled		Balance for bottling	Remarks
				Dozens and bottles	Excess or loss in bottling		
				Capacity	Description of spirit	L P gallons	

Vol I,
page 126

FORM M -59

Monthly return of reducing operations

(To be submitted to the Excise Inspector by the licensee not later than the 2nd of every month)

Name of reducee
licensed at
under license form No

Details of reduction

Remarks

Month	Before reduction		After reduction		Remarks
	Bulk gallons	Strength	L P gallons	Bulk gallons	

Vol I,
page 126

FORM M -60

Monthly return of sales of Rectified Spirit
Denatured

(To be submitted to the Excise Inspector by the licensed vendor not later than the 2nd of every month.)

Name of licensee
licensed at
for the sale of

Balance.

Issues

Receipts

Remarks

Month	Made in India		Made elsewhere		Made in India.		Made elsewhere		Remarks
	Gallons	Bottles	Gallons	Bottles	Gallons	Bottles	Gallons	Bottles	

14

Form M 61

Monthly return of sales of Medicated wines, etc

(To be submitted to the Excise Inspector by the licensed vendor not later than the 2nd of every month)

Name of licensee licensed at		under license form No
Month	Medicated wines &c	Number of gallons sold

FORMS

Form M 62

Monthly return of sales of Hemp Drugs and Cocaine whether by wholesale or by retail

(To be submitted to the Excise Inspector by the licensed vendor not later than the 2nd of every month)

Name of licensee licensed at		for the sale of	
Month	Net Balance	Receipts	Balance
Remarks			

NOTE -- In the case of Bhang, and Charas quantities should be entered in mounds, seers and chattaiks in the case of cocaine in grains and drams

(Forms L-1 to L-31 are prescribed by Chief Commissioner's Notification No 1315, dated 25th February 1915)

FORM L-1

Wholesale and retail vend of foreign liquor to the trade only

Registered under District No

Subject to the conditions applicable to all licenses, published in Chief Commissioner's Notifications Nos. 774, 775, 776 and 777-C and I., dated the 4th February 1915, and No 1314-C and I, dated 25th February 1915

AND to the special conditions below

AND subject to the payment of Rs 50 on account of license fee

THIS LICENSE authorising the wholesale and retail vend of foreign liquor to the trade only in the premises herein specified, viz

and for the period from _____ to _____
is granted to _____
of _____
in the district of _____

SPECIAL

Correction Slip No. 35, dated Delhi, the 2nd March 1931.

Page 230

In special condition I of license form L-1, for the words "a license in form L-1, 2, 3, 4, 6, 7, 9, 10 and 12", substitute the following:

"a license in forms L-1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 12 or 22".

(Notification No 11133, dated 16th December 1930.)

under the conditions under which he has purchased

4 The licensee may reduce foreign liquor to the strengths at which he is permitted to sell it

Correction Slip No. 34, dated Delhi, the 2nd March 1931

I FORM L-1.

Page 230—

Add the following as condition No 7

Every bottle of imported foreign spirit purporting, in the opinion of the Collector, to contain a reputed quart or a reputed pint, respectively, and in the possession of, or sold by, the licensee, shall, if it contains less than 26 ounces of spirit in the case of a quart or less than 13 ounces of spirit in the case of a pint, bear a label showing in conspicuous letters and figures, the minimum guaranteed quantity of its contents

(Notification No 144, dated 7th January 1931)

*FORM L 2

retail vend of foreign liquor to the public

(VII)—Form L—9

Consider

(1) After the words "to contain a reputed quart or a reputed pint" add "or a reputed half pint" and

(2) after the words "in the case of a pint" add "or less than 6½ ounces of spirit in the case of a half pint"

(VIII)—Form L—10

6

(1) After the words "to contain a reputed quart or a reputed pint" add "or a reputed half pint" and

(2) after the words "in the case of a pint" add "or less than 6½ ounces of spirit in the case of a half pint"

(IX)—Form L—22

(1) After the words "to contain a reputed quart or a reputed pint" add "or a reputed half pint" and

(2) after the words "in the case of a pint" add "or less than 6½ ounces of spirit in the case of a half pint"

(Notification No 3546 Com dated 14th Aprl 1931)

(Forms L-1 to L-31 are prescribed by Chief Commissioner
Notification No 1315, dated 25th February 1915)

*FORM L

Office of the Chief Commissioner, Delhi.

THE DELHI EXCISE MANUAL, VOLUME I.

Correction Slip No. 38, dated Delhi, the 14th April 1931.

Page 230

(I) Form L 1.

(i) After the words "to contain a reputed quart or a reputed pint", add "or a reputed half pint", and

(ii) after the words "in the case of a pint" add "or less than 6½ ounces of spirit in the case of a half pint".

(II)—Form L—2.

(i) After the words "to contain a reputed quart or a reputed pint", add "or a reputed half pint", and

(ii) after the words "in the case of a pint" add "or less than 6½ ounces of spirit in the case of a half pint".

(III) Form L 3.

(i) After the words "to contain a reputed quart or a reputed pint", add "or a reputed half pint", and

(ii) after the words "in the case of a pint" add "or less than 6½ ounces of spirit in the case of a half pint".

(IV)—Form L 4.

(i) After the words "to contain a reputed quart or a reputed pint", add "or a reputed half pint", and

(ii) after the words "in the case of a pint" add "or less than 6½ ounces of spirit in the case of a half pint".

(V) Form L 6.

(i) After the words "to contain a reputed quart or a reputed pint", add "or a reputed half pint", and

(ii) after the words "in the case of a pint" add "or less than 6½ ounces of spirit in the case of a half pint".

(VI)—Form L 7.

(i) After the words "to contain a reputed quart or a reputed pint", add "or a reputed half pint", and

(ii) after the words "in the case of a pint" add "or less than 6½ ounces of spirit in the case of a half pint".

*FORM L °

Wholesale and retail vend of foreign liquor to the public

Registered under District No

No 30—In Form L 2 delete the following words in the preamble —

and subject to the payment of Rs _____ on account of license fees, and substitute the following —

and subject to the payment of such fees as may be assessed by proper authority,

(Notification No 10127 Comm rec dated 18th November 1930) in the district of

SPECIAL CONDITIONS

1 The licensee is authorised to sell foreign liquor of superior quality wholesale or retail for consumption off his premises only

2 The licensee shall not sell liquor of a less strength than 25° under proof in the case of brandy whisky or rum or of spirit intended to pass as brandy whisky or rum or of a less strength than 35° under proof in the case of gin or of spirit intended to pass as gin

3 The licensee shall not alter either the nature of the liquor or the labels under which he has purchased it provided that he may reduce foreign liquor to the strengths at which he is permitted to sell it

4 If the licensee holds any other license for the sale of liquor on the same premises he must keep his accounts of transactions under each license separate

5 The licensee shall not sell denatured spirit or rectified spirit unless he has obtained a license in Form I 1 or in Form L 19 for the

II—FORM L 2

Page 231—

Add the following as condition No 7 —

Every bottle of imported foreign spirit purporting in the opinion of the Collector to contain a reputed quart or a reputed pint respectively and in the possession of or sold by the licensee shall if it contains less than 26 ounces of spirit in the case of a quart or less than 13 ounces of spirit in the case of a pint bear a label showing in conspicuous letters and figures the minimum guaranteed quantity of its contents

(Notification No 144, dated 7th January 1931)

FORM L 3.

Sale of foreign liquor in an hotel

Registered under District No

Subject to the conditions applicable to all licenses, published in Chief Commissioner's Notifications Nos 774, 775, 776 and 777-C & I, dated the 4th February 1915, and No 1314-C & I, dated 25th February 1915,

AND to the special conditions below

AND subject to the payment of Rs _____ on account of license fee

THIS LICENSE authorising the retail sale of foreign liquor in an hotel or dak bungalow only in the premises herein specified, viz —

and for the period from _____ to _____

is granted to _____

of _____

in the district of _____

SPECIAL CONDITIONS

1 The licensee is authorised to sell foreign liquor retail for consumption on the premises only to residents in his ^{hotel} ~~dak bungalow~~ and to other persons taking their meals there

2 He shall not sell liquor of a less strength than 25° under-proof in the case of brandy, whisky or rum, or of spirit intended to pass as brandy, whisky or rum, or of a less strength than 35° under-proof in the case of gin or of spirit intended to pass as gin

3 He may at any time serve any person entitled to be served on his licensed premises

4 He shall not alter either the nature of the liquor or the labels under which he has purchased it

5 He shall not introduce into his licensed premises or use therein or sell any rectified spirit

6 He shall not set up a _____

III FORM L-3

Page 232

Add the following as condition No 8.

Every bottle of imported foreign spirit purporting, in the opinion of the Collector, to contain a reputed quart or a reputed pint, respectively, and in the possession of, or sold by, the licensee, shall, if it contains less than 26 ounces of spirit in the case of a quart or less than 13 ounces of spirit in the case of a pint, bear a label showing in conspicuous letters and figures the minimum guaranteed quantity of its contents.

(Notification No. 144, dated 7th January 1931.)

Registered under District No

Subject to the conditions applicable to all licenses, published in Chief Commissioner's Notifications Nos 774, 775, 776 and 777-C & I,

* Cancelled by Notification No 4933 C & I., dated the 18th July 1916

dated the 4th February 1915 and No 1314 C & I dated 25th February 1915

AND to the special conditions below

AND subject to the payment of Rs _____ on account of license fee

THIS LICENSE authorising the retail sale of foreign liquor in a restaurant only in the premises herein specified is —

and for the period from _____ to _____

is granted to _____

of _____

in the district of _____

SPECIAL CONDITIONS

1 The licensee is authorised to sell foreign liquor retail for consumption on the premises only to persons taking meals in the licensed premises

2 He shall not sell liquor of a less strength than 25° under proof in the case of brandy whisky or rum or of spirit intended to pass as brandy whisky or rum or of a less strength than 35° under proof in the case of gin or of spirit intended to pass as gin

3 He shall not open the restaurant for the sale of liquor before sunrise or keep it open after 10 P M

4 He shall not alter either the nature of the liquor or the labels under which he has purchased it

5 He shall not introduce into his licensed premises or use therein or sell any rectified spirit

IV—FORM L 4

Page 233—

Add the following as condition No 8 —

Every bottle of imported foreign spirit purporting in the opinion of the Collector to contain a reputed quart or a reputed pint respectively and in the possession of or sold by the licensee shall if it contains less than 26 ounces of spirit in the case of a quart or less than 13 ounces of spirit in the case of a pint bear a label showing in conspicuous letters and figures the minimum guaranteed quantity of its contents

(Notification No 144 dated 7th January 1931)

(To be issued to holders of licenses in Form L 3 and L 4 only)

Registered under District No _____

Subject to the conditions applicable to all licenses published in Chief Commissioner's Notifications Nos 774 775 776 and 777 C & I dated the 4th February 1915 and No 1314 C & I dated 25th February 1915

AND to the special conditions below

AND subject to the payment of Rs _____ on account of license fee

THIS LICENSE authorising the retail sale of foreign liquor in a bar only in the premises herein specified, viz —
 and for the period from _____ to _____
 is granted to _____
 of _____
 in the district of _____

SPECIAL CONDITIONS

1 The licensee is authorised to sell foreign liquor retail for consumption on the premises by the ^{hotel} ~~place~~ only at a bar in his _____ described below —

2 He shall be bound by all the conditions of his _____ licence

Collector,

Delhi District.

Dated _____

FORM L 6

Retail sale of foreign liquor in a railway refreshment room.

Registered under District No _____

Subject to the conditions applicable to all licenses published in Chief Commissioner's Notifications Nos 774 775, 776 and 777-C & I dated the 11th February 1915, and No 1311-C & I, dated 25th February 1915,

AND to the special conditions below

AND subject to the payment of Rs _____ on account of license fee
 THIS LICENSE authorising the retail sale of foreign liquor in a railway refreshment room only in the premises herein specified viz —
 and for the period from _____ to _____
 is granted to _____
 of _____
 in the district of _____

SPECIAL CONDITIONS

1 The licensee is authorised to sell foreign liquor retail for consumption on the premises to *bona fide* passengers and other persons served with eatables there

2 He shall not sell liquor of a less strength than 25° under-proof in the case of brandy, whisky or rum, or of spirit intended to pass as brandy, whisky or rum, or of a less strength than 35° under-proof in the case of gin or of spirit intended to pass as gin

3 He may at any time serve any person entitled under rule 1 to be served on his licensed premises

4 He shall not alter either the nature of the liquor or the labels under which he has purchased it

5 He shall not sell it in any other manner than that in which it is sold therein

V—FORM L 6

Page 234—

Add the following as condition No 8 —

Every bottle of imported foreign spirit purporting in the opinion of the Collector to contain a reputed quart or a reputed pint respectively and in the possession of or sold by the licensee shall if it contains less than 26 ounces of spirit in the case of a quart or less than 13 ounces of spirit in the case of a pint bear a label showing in conspicuous letters and figures the minimum guaranteed quantity of its contents

(Notification No 144 dated 7th January 1931)

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FORM L 7

Retail sale of foreign liquor in a railway dining car

Registered under Provincial No

Subject to the conditions applicable to all licenses published in Chief Commissioner's Notifications Nos 74 5 76 and 77 C & I dated the 4th February 1915 and No 1314 C & I dated 25th February 1915

AND to the special conditions below

AND subject to the payment of Rs on account of license fee
THIS LICENSE authorising the retail sale of foreign liquor in a railway dining car only in the premises herein specified —
and for the period from to

is granted to

of

in the district of

SPECIAL CONDITIONS

1 The licensee is authorised to sell foreign liquor retail for consumption on a dining car attached to a railway train running in the Delhi Province He shall sell only—

(a) to passengers by that train

(b) under rules issued by the railway administration to persons employed in railway service

2 He shall not sell liquor of a less strength than 25° under proof in the case of brandy whisky or rum or of spirit intended to pass as brandy whisky or rum or of a less strength than 35° under proof in the case of gin or of spirit intended to pass as gin

3 He may at any time serve any person entitled to be served on the dining car

4 He shall give immediate information to the nearest police officer of any suspicious character who may be present in his dining car

and of every irregularity committed therein, tending to disturb the public peace and he shall at all times for police purposes permit free access to the police to all parts of his dining car or other place where liquor is kept for the use of passengers.

Pages 235-36, license form L-7

Delete condition No. 5 and renumber conditions Nos. 6, 7 and 8 as 5, 6 and 7.

VI - FORM L - 7

Page 235—

Add the following as condition No 9

Every bottle of imported foreign spirit purporting, in the opinion of the Collector, to contain a reputed quart or a reputed pint, respectively, and in the possession of, or sold by, the licensee, shall, if it contains less than 26 ounces of spirit in the case of a quart or less than 13 ounces of spirit in the case of a pint, bear a label showing in conspicuous letters and figures, the minimum guaranteed quantity of its contents

(Notification No. 144, dated 7th January 1931.)

(To be issued to holders of licenses in Forms L 3, 4 or 6 only)

Registered under District No

Subject to the conditions applicable to all licenses, published in Chief Commissioner's Notifications Nos 774, 775, 776 and 777-C & I, dated the 4th February 1915, and No 1314-C & I, dated 25th February 1915,

AND to the special conditions below

AND subject to the payment of Rs _____ on account of license fee
THIS LICENSE authorising the retail vend of foreign liquor for off consumption only in the premises herein specified, viz —
and for the period from _____ to _____

is granted to

of

in the district of

SPECIAL CONDITIONS

1 The licensee is authorised to sell foreign liquor retail for consumption off the premises

2 He shall be bound by all the other provisions of his license for sale in his _____ hotel- _____ restaurant _____ railway refreshment room _____

Collector,

Delhi District.

Dated

FORM L 9

Retail sale of foreign liquor in a military canteen

Registered under District No

Subject to the conditions applicable to all licenses published in Chief Commissioner's Notifications Nos 74 75 76 and 77 C & I dated the 4th February 1915 and No 1314 C & I dated 25th February 1915

AND to the special conditions below

AND subject to the payment of Rs on account of license fee

THIS LICENSE authorising the retail sale of foreign liquor in a military canteen only in the premises herein specified —

and for the period from to

is granted to

of

in the district of

SPECIAL CONDITIONS

It is required of the holder of this license as a condition of its remaining in force that he do faithfully perform and abide by the following conditions:—

1 He shall pay to Government in advance an annual fee of rupee

2 He shall not sell under colour of this license any spirituous and fermented liquor manufactured in this country except such liquor manufactured in India after the English method as he may be permitted under his contract to sell

3 He shall effect his sales of liquor only at the canteen or place appointed for the purpose by the military authorities and shall not sell liquor at any other place or establish a second place of vend with out another separate license

A B—Tenants are allowed to establish a second place of vend with out taking a separate license in cases where a portion of a regiment is detached for training and other purposes or is left behind

4 He shall not store any imported spirituous or fermented liquor to be sold under this license in any premises other than those endorsed on the back of the license

5 He shall sell no liquor of any description to persons other than those attached to the regiment for which this license is granted or duly authorised under the regulations of the Army to use such canteen

6 He shall not wilfully adulterate or deteriorate any imported spirituous or fermented liquor sold by him or sell the same knowing them to have been adulterated or deteriorated or store or permit to be stored in his canteen any such liquor in an adulterated or deteriorated state

A B—Tenant is permitted to store and sell spirituous liquor diluted with mineral water with the permission of General Officers Commanding

7 He shall not rectify spirit by purifying colouring or flavouring it or mixing any material with it

8 He shall sell no imported and locally made foreign spirit below the minimum strengths of 25° under-proof for whisky, brandy and rum and 35° under-proof for gin

9 He shall not receive any wearing apparel or other effects in baiter for any excisable article the sale of which is covered by this license

10 He shall at once produce for inspection on demand of any Excise Officer of the 1st class this licence and his accounts, and he shall not prevent any Excise Officer of whatever grade from inspecting

VII. FORM L-9.

Page 237

Add the following as condition No. 12 :

Every bottle of imported foreign spirit purporting, in the opinion of the Collector, to contain a reputed quart or a reputed pint, respectively, and in the possession of, or sold by, the licensee, shall, if it contains less than 26 ounces of spirit in the case of a quart or less than 13 ounces of spirit in the case of a pint, bear a label showing in conspicuous letters and figures, the minimum guaranteed quantity of its contents

(Notification No. 114, dated 7th January 1931)

Retail bazar vend of foreign liquor on ^{and off} the premises

Registered under District No

Subject to the conditions applicable to all licenses, published in Chief Commissioner's Notifications Nos 774, 775, 776 and 777-C & I., dated the 4th February 1915, and No 1314-C & I, dated 25th February 1915,

AND to the special conditions below

AND subject to the payment of Rs on account of license fee

THIS LICENSE authorising the retail bazar vend of foreign liquor for ^{off} consumption in the premises herein specified, viz —

on and off and for the period from to

is granted to

of

in the district of

SPECIAL CONDITIONS

1 The licensee is authorised to sell foreign liquor for consumption ^{off} the premises

2 The licensee shall not sell liquor of a less strength than 25° under-proof in the case of brandy, whisky or rum, or of spirit intended to pass as brandy, whisky or rum, or of a less strength of than 35° under-proof in the case of gin, or of spirit intended to pass as gin

3 The licensee may not sell unbottled spirit for consumption off the premises

4 The licensee shall not sell any liquor for consumption off the premises except in sealed and capsuled bottles, having their seals and capsules intact

5 The licensee shall keep his premises thoroughly clean and dry and he shall comply with any orders issued to him by the Collector or any inspecting officer for the removal of defects

6 The licensee shall not water dilute adulterate mix or compound or otherwise alter any spirit brought into his shop for sale and shall not alter the labels under which he purchased it

7 The licensee shall in addition to keeping drinking vessels for the use of his customers keep in his shop

VIII — FORM L 10

Page 238—

Add the following as condition No 10 —

Every bottle of imported foreign spirit purporting in the opinion of the Collector to contain a reputed quart or a reputed pint respectively and in the possession of or sold by the licensee shall if it contains less than 26 ounces of spirit in the case of a quart or less than 13 ounces of spirit in the case of a pint bear a label showing in conspicuous letters and figures the minimum guaranteed quantity of its contents

(Notification No 144 dated 7th January 1931)

Name	Father's name	Age	Residence

FORM L 11

Bottling of foreign liquor

(To be used to holders of licenses in Forms L 1 and L 2 only)

Registered under Provincial No

Subject to the conditions applicable to all licenses published in Chief Commissioner's Notifications Nos 774 775 76 and 777 C & I dated the 4th February 1915 and No 1314 C & I dated 25th February 1915

AND to the special conditions below

AND subject to the payment of Rs _____ on account of license fee
THIS LICENSE authorising the bottling of foreign liquor in the premises
herein specified viz —

and for the period from _____ to _____
is granted to _____
of _____
in the district of _____

SPECIAL CONDITIONS

1 The licensee is authorised to bottle duty paid foreign liquor only whether manufactured in India or imported

2 The licensee shall not bottle any foreign liquor of a less strength than 25° under-proof in the case of brandy, whisky or rum, or of spirit intended to pass as brandy, whisky or rum, or of a less strength than 35° under-proof in the case of gin, or of spirit intended to pass as gin

3 Bottling shall be carried on only at the premises named in the license

4 The licensee shall give timely information to the Excise Inspector of the days and hours during which bottling will be done

5 Only foreign liquor shall be kept on the premises

*6 The licensee shall bottle liquor in bottles of the following sizes only, namely, (i) reputed pint from 12½ to 13½ ounces to be marked as such, (ii) 23 to 24 ounces bottle to be marked as such, (iii) reputed quart from 25 to 26½ ounces, except in the case of liquor bottled as samples and disposed of as such

7 The licensee may also affix to his bottles any other label or labels

8 Before bringing any labels into use the licensee shall submit exact copies of them through the Collector to the Chief Commissioner for his approval, and shall comply with such instructions as the Chief Commissioner may issue regarding any label, and shall deposit in the Chief Commissioner's office an exact copy of each label that has been approved

9 Labels must be so affixed to the bottles as to be easily distinguishable

10 The licensee shall on a system approved by the Chief Commissioner securely seal or capsule every bottle bottled by him in such a manner that the bottle cannot be opened without destroying the seal or capsule

11 The licensee shall enter in a stock-book the quantity, description and strength of any spirit received on his licensing premises. This stock-book shall be accessible to the excise officer at all reasonable hours, and shall be kept for 12 months from the date of the last entry in it

Chief Commissioner, Delhi

Dated

FORM L 12

Sale of medicated wines

Registered under District No

Subject to the conditions applicable to all licenses, published in Chief Commissioner's Notifications Nos 774, 775, 776 and 777-C & I, dated the 4th February 1915, and No 1314-C & I, dated 25th February 1915,

AND to the special conditions below

AND subject to the payment of Rs 50 on account of license fee

THIS LICENSE authorising the sale of medicated wines only in the premises herein specified, viz —

and for the period from

to

is granted to

of

in the district of

* As amended by Notification No 5371-Commerce, dated 19th September 1924.

SPECIAL CONDITIONS

1 The licensee may sell medicated wine or other preparations which do not contain more than 42 per cent of proof spirit and he shall not sell any article covered by his license as wine or spirit rather than as a tonic or medicated wine

2 The licensee shall not sell to any one person at any one time any article covered by this license in greater quantity than two imperial gallons or twelve reputed quart bottles provided that sales in larger quantities may be made to persons holding a chemist's license and to Government or charitable dispensaries

3 Except upon the order of a qualified medical practitioner the licensee shall not knowingly sell or supply any article covered by his license for consumption by a minor or person of unsound mind

4 The licensee shall not introduce into his licensed premises or use therein or sell any rectified spirit

Collector

Delhi District

Dated

FORM L 13.

License for the wholesale vend of country spirit

Registered under District No

Subject to the conditions applicable to all licenses published in Chief Commissioner's Notifications Nos 774 775 776 and 777 C & I dated the 4th February 1915 and No 1314 C & I dated 25th February 1915

AND to the special conditions below

AND subject to the payment of Rs 50 on account of license fee

THIS LICENSE authorising the wholesale vend of country spirit only in the premises herein specified is —

and for the period from

to

is granted to

of

in the district of

SPECIAL CONDITIONS

1 The licensee shall sell plain and special country spirit only at a strength of 20° under proof

2 The licensee may obtain plain or spiced spirit for sale either from licensed distilleries in the Punjab or from a person licensed to sell country spirit by wholesale in the districts of the Punjab or the Delhi Province or from any distillery in the United Provinces or from the Solon Distillery—in the Bhagat State but from no other source

Provided that permits for the import of country spirit from distilleries in the United Provinces other than the Rosa Distillery shall be granted only with the previous sanction of the Chief Commissioner

5 The licensee shall keep his premises thoroughly clean and dry and he shall comply with any orders issued to him by the Collector or any inspecting officer for the removal of defects

6 No country spirit shall be sold for consumption off the premises in a cantonment except under a pass

7 The licensee shall not water, dilute, adulterate, mix or compound or otherwise alter any spirit brought into his shop for sale

8 Every licensee shall, in addition to keeping drinking vessels for the use of his customers keep in his shop for their use a supply of pure drinking water

9 Liquor shall be sold on credit only by persons approved by the Collector, who have licenses to sell liquor for consumption off the premises

10 The licensee shall not keep on his licensed premises any caramel or colouring matter or any essence capable of being used to give to country spirit the character or appearance of foreign liquor

11 The prices of country spirit sold under this license shall not exceed the following maxima

Rs. A. P.

Per sealed quart bottle of plain country spirit

Per sealed pint bottle of plain country spirit

Per peg of ounces bottle of plain country spirit

Per peg of ounces bottle of plain country spirit

Per peg of ounces bottle of plain country spirit

These maxima may during the currency of this license be varied by order of the Chief Commissioner

12 The licensee shall prominently display in front of his shop a sign board bearing a clearly printed list of the maximum prices as set forth in his license. The notice shall be in Urdu and Hindi script

Collector

Delhi District

Dated

List of authorised agents or salesmen

Name	Father's name	Age	Residence

*Added by Notification no S4-5 C and I, dated the 20th December 1916

FORM L 15

Bottling of country spirit

(To be issued to holders of licenses in form L 13 only)

Registered under District No

Subject to the conditions applicable to all licenses, published in Chief Commissioner's Notifications Nos 774, 775, 776 and 777-C & I,

2 The licensee shall sell plain and spiced country spirit at a strength of 20 under proof

3 The licensee shall not sell or expose for sale country spirit in bottles jars casks or other vessels of such shape or colour or bearing such figures words or marks as are reasonably calculated to lead persons to believe that such spirit is other than country spirit

4 The licensee shall not sell more than one reputed quart bottle of spirit to any person at one time Provided that he may sell to any person at one time any quantity of country spirit covered by a pass issued by an authorised officer provided that any sale made by a licensee under which a general or special pass shall be specially registered by him

5 The licensee shall keep his premises thoroughly clean and dry and he shall comply with any orders issued to him by the Collector or any inspecting officer for the removal of defects

6 The licensee shall not water dilute adulterate mix or compound or otherwise alter any spirit brought into his shop for sale

7 The licensee shall not alter either the nature of the liquor or the labels or capsules under which he has purchased it

8 Liquor shall be sold on credit only by persons approved by the Collector

9 The licensee shall not keep on his licensed premises any caramel or colouring matter or any essence capable of being used to give to country spirit the character or appearance of foreign liquor or any chloral hydrates

10 The licensee shall prominently display in front of his shop a signboard showing in Urdu and Hindi his name the class of license held by him and the retail prices of spirit to be charged by him as set forth in his license

Collector

District

Dated

(Notification No 6770 dated the 25th July 1930)

5. The licensee shall keep his premises thoroughly clean and dry

Office of the Chief Commissioner, Delhi.

THE DELHI EXCISE MANUAL, VOLUME I

Correction Slip No. 27, dated 4th September, 1930.

Page 244. Insert the following after L 14

Form L. 14 A

Retail Bazar vend of country spirit in sealed bottles only for 'off' consumption

Registered under District No .

Subject to the conditions applicable to all licenses, published in Chief Commissioner's Notifications Nos 774, 775, 776 and 777-C. & I, dated the 4th February 1915, and No. 1314-C & I, dated the 25th February 1915

and to the special conditions below,
and subject to the payment of Rs
on account of license fee

This license authorising the retail bazar vend of country spirit in sealed bottles only for 'off' consumption in the premises herein specified
viz

and for the period from to
is granted to
of
in the district of

Special conditions.

1 The licensee is authorised to sell country spirit by retail in sealed bottles only for consumption 'off' the premises. He may obtain his supplies either from the licensed distilleries in the Punjab or from a person licensed to sell country spirit by wholesale in the districts of the Punjab or the Delhi Province or from any distillery in the United Provinces or from the Solon distillery, in the Bhagat State but from no other source. Provided that if the licensee obtains his spirit from any place beyond the limits of the Delhi Province, he shall not break bulk till the consignment has reached Delhi and been compared by an Excise Officer with the Pass which covers it

1-A The licensee shall sell country spirit only in sealed bottles of the following sizes and at prices mentioned against them.—

			Plain	Spiced.
Quart	bottles containing	.	.	26 6 oz
Pint	" "	.	.	13 3 oz.
Quarter	" "	.	.	6 7 oz

dated the 4th February 1915 and No 1314 C & I dated the 20th February 1915
 conditions below

Inspector
 of Special

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d
 e filled

a securely
 way as to
 Except
 use blank
 the name of
 d of liquor

The bottler (d) the strength of liquor in proof degrees and (e) the words *desi shaiab* in Persian character

5 Add the following as condition No 6 (a) —

In the case of those licensees who have been permitted by the Chief Commissioner to use blank capsule the licensees shall label each bottle after bottling with a label which shall show (i) the capacity of bottle (ii) the kind of liquor (iii) the name of the licensed bottler and the district in which he has a license, (iv) the strength of liquor in proof degrees, and (v)

5. The licensee shall keep his premises thoroughly clean and dry

Correction Slip No. 36, dated Delhi, the 17th March 1931.

Amendments in the Special Conditions of License in Form L-14-A, page 244.

I *Substitute* the following as condition 1-A

"3 The licensee shall sell country spirit only in sealed bottles of the following sizes and at prices mentioned against them —

	Plain.	Spiced.
Quarter bottles of the capacity of $6\frac{1}{2}$ ounces . . .		
Reputed pint bottles of the capacity of $13\frac{1}{2}$ ounces . . .		
Reputed quart bottles of the capacity of $26\frac{1}{2}$ ounces " . . .		

II *Add* the following as condition 3 (a) —

"3 (a) The bottles mentioned in condition 1-A above shall be of standard pattern and shall bear the following specifications moulded on the glass —

- (i) the words "Punjab Excise"
- (ii) the figures and words " $26\frac{1}{2}$ ozs", " $13\frac{1}{2}$ ozs" or " $6\frac{1}{2}$ ozs.", in the case of reputed quarts, pints and quarter bottles respectively,
- (iii) the name or mark of the manufacturer of the bottles, and
- (iv) a line across the neck up to which the bottles, shall be filled in order to contain the proper quantity"

III *Substitute* the following as condition 3 (b)

"All the bottles mentioned in condition 3 above, shall be securely sealed with a lead capsule, cemented on to the bottle in such a way as to make it impossible to remove the capsule without damaging it. Except when permission is granted by the Chief Commissioner to use blank capsules covered by an official label, the capsule shall bear—(a) the name of the distillery or bottler, (b) the district in which it is licensed, (c) the kind of liquor bottled, (d) the strength of liquor in degrees of proof, and (e) the words *desi sharab* in Persian character"

NOTE —The use of bottles bearing the mould "Punjab Excise" shall be permitted in the Delhi Province

(Notification No 101-Com, dated 6th January 1931)

On the consignment has reached Delhi and been completed by the Officer with the Pass which covers it

1-A The licensee shall sell country spirit only in sealed bottles of the following sizes and at prices mentioned against them. —

	Plain.	Spiced.
Quart bottles containing . . .	26.6 oz	
Pint " " . . .	13.3 oz.	
Quarter " " . . .	6.7 oz	

dated the 4th February 1915 and No 1314 C & I dated the 23th February 1915

AND to the special conditions below

AND subject to the payment of Rs on account of license fee

THIS LICENSE authorising the bottling of country spirit only in the premises herein specified —

and for the period from

is granted to

of

in the district of

SPECIAL CONDITIONS

No 31 (c) — License Form I 15 page 245—

1 For condition 4 substitute the following —

Bottling shall only take place in the presence of an Excise Inspector or Sub Inspector and at times to be fixed either by general or by special order of the Collector

2 For condition No 5 substitute the following —

Bottles of the following sizes only shall be used —

(a) quarter bottles of the capacity of 25, 50, 75, 100, 125, 150, 175, 200, 225, 250, 275, 300, 325, 350, 375, 400, 425, 450, 475, 500, 525, 550, 575, 600, 625, 650, 675, 700, 725, 750, 775, 800, 825, 850, 875, 900, 925, 950, 975, 1000

Correction Slip No 37, dated Delhi the March 1931

Page 245—

In license form L 15 add the following as condition No (5) (a) — the

(5) (a) Plain Country Spirit shall be bottled in dark glass bottles and spiced spirit whether coloured or uncoloured in clear glass bottles

(Notification No 202, dated 8th January 1931)

he

cc

(c) the name or mark of the manufacturer of bottles, and

(d) a line across the neck up to which the bottles shall be filled

4 For condition No 6 substitute the following —

All the bottles mentioned in condition No 3 above shall be securely sealed with a lead capsule cemented on to the bottle in such a way as to make it impossible to remove the capsule without damaging it. Except when permission is granted by the Chief Commissioner to use blank capsules covered by an official label the capsule shall bear (a) the name of the bottler (b) the district in which he has a license (c) the kind of liquor bottled (d) the strength of liquor in proof degrees and (e) the words *desi sharab* in Persian character

5 Add the following as condition No 6 (a) —

In the case of those licensees who have been permitted by the Chief Commissioner to use blank capsule the licensees shall label each bottle after bottling with a label which shall show (i) the capacity of bottle (ii) the kind of liquor (iii) the name of the licensed bottler and the district in which he has a license (iv) the strength of liquor in proof degrees, and (v)

5. The licensee shall keep his premises thoroughly clean and dry

Correction Slip No 36, dated Delhi, the 17th March 1931.

Amendments in the Special Conditions of License in Form L-14-A, page 244.

I *Substitute* the following as condition 1-A.

“3 The licensee shall sell country spirit only in sealed bottles of the following sizes and at prices mentioned against them —

	Plain.	Spiced.
Quarter bottle of the capacity of 6½ ounces		

dated the 4th February 1915 and No 1314 C & I dated the 20th February 1915

AND to the special conditions below

AND subject to the payment of Rs

on account of license fee

THIS LICENSE authorising the bottling of country spirit only in the premises herein specified —

and for the period from _____ to _____

is granted to _____

of _____

in the district of _____

SPECIAL CONDITIONS

1 The licensee is authorised to bottle country spirit only which includes special country spirit

2 The licensee may bottle plain country spirit of a strength of 20° under proof and of no other strength

3 Bottling may be carried on only at the premises named in the license

4 The licensee shall give timely information to the Excise Inspector of the days and hours during which bottling will be done

5 Bottles of the following sizes only shall be used —

(i) Reputed pint containing 13 3 ozs that is to say twelve to the gallon

(ii) Reputed quart containing 6 6 ozs that is to say six to the gallon

(iii) Quarter bottles containing 6 6 ozs

6 The licensee shall label each bottle after bottling with a label showing in English printed character and also if required by the Chief Commissioner in Urdu Hindi or Curmukhi characters —

(a) the words Reputed pint from 12 to 13½ ounces or 23 to 24 ounce bottle or Reputed quart from 25 to 27 ounces as the case may be

(b) the true alcoholic strength of liquor contained in it

The label shall also show in English the name of the licensed bottler and the district in which he has a license

7 The licensee may also affix to his bottles any other label or labels

8 Before bringing any labels into use the licensee shall submit exact copies of them through the Collector to the Chief Commissioner for his approval and shall comply with such instructions as the Chief Commissioner may issue regarding any label and shall deposit in the Chief Commissioner's office an exact copy of each label that has been approved

9 Labels must be so affixed to the bottles as to be easily distinguishable

10 The licensee shall on a system approved by the Chief Commissioner securely seal or capsule every bottle bottled by him in such a manner that the bottle cannot be opened without defacing the label mentioned in rule 6 above If a capsule is used the label shall be so affixed as to adhere both to the capsule and the neck of the

bottle, while if a seal is used the label shall be so affixed as to cover the seal

11 The licensee shall not keep on his licensed premises any caramel or colouring matter or any essence capable of being used to give country spirit the character or appearance of foreign liquor

Collector,
Delhi District

Dated

FORM L 16

Reduction of country spirit by a wholesale vendor

(To be issued only to holders of licenses in Form L 13)

Registered under Provincial No

Subject to the conditions applicable to all licenses, published in Chief Commissioner's Notifications Nos 774, 775, 776 and 777-C & I, dated the 4th February 1915, and No 1314-C & I, dated the 25th February 1915

AND to the special conditions below

THIS LICENSE authorising the reduction of country spirit only in the premises herein specified, viz —

and for the period from to

is granted to

of

in the district of

SPECIAL CONDITIONS

1 The holder of license No in form L 13 is authorised to reduce by the addition of water spirit of an original strength not exceeding 43° overproof

2 The reduction must be done in a special empty receptacle. Water used for reduction must be pure, and the licensee must comply with directions of the Collector regarding the water-supply

3 Timely intimation must be given to the Excise Officer when reduction is to be done

Collector,
Delhi District

Dated

List of authorised agents

Name	Father's Name	Age	Residence

FORM L 17 -

Sale of denatured spirit

Registered under District No

Subject to the conditions applicable to all licenses published in Chief Commissioner's Notifications Nos 774 170 776 and 777 C & I dated the 4th February 1915 and No 1314 C & I dated 25th February 1915

AND to the special conditions below

THIS LICENSE authorising the sale of denatured spirit only in the premises herein specified is —

and for the period from _____ to _____
is granted to _____
of _____
in the district of _____

SPECIAL CONDITIONS

1 The licensee shall not without the special sanction of the Chief Commissioner have in his possession at any one time denatured spirits in a quantity in excess of 500 gallons

2 The licensee before selling any denatured spirits to any purchaser shall use all reasonable diligence to ascertain the quantity already in the purchaser's possession and shall not at one time sell to him more than one gallon or such smaller quantity as together with what is or in good faith is believed to be in the buyer's possession will amount to one gallon

Provided that the licensee may sell quantities greater than one gallon—

to persons licensed to sell denatured spirits or
to persons holding exemption licenses authorising them to purchase quantities greater than one gallon

3 The licensee shall not sell denatured spirit of a less strength than 50° overproof

4 The licensee shall procure his supplies of denatured spirits either by direct importation from beyond sea or by purchase from other vendors licensed to sell denatured spirits or by removal from licensed distilleries after obtaining the permit and pass required under the rules applicable to such removals

5 The licensee shall not without taking out a separate license sell any spirits other than denatured spirits and if he holds or obtains such separate license the admixture of denatured spirits with other spirits shall under no pretext be attempted by him.

6 The licensee shall constantly exhibit a sign board at his place of vend bearing his name and the words Licensed vendor of denatured spirits

Collector
Delhi District

Dated _____

FORM L 15

Exemption from the limit of possession of denatured spirit

Registered under District No

Subject to the conditions applicable to all licenses, published in Chief Commissioner's Notifications Nos 774, 775, 776 and 777-C & I, dated the 4th February 1915, and No 1314-C & I, dated 25th February 1915,

so far as they are applicable

AND to the special conditions below

THIS LICENSE authorising the possession of denatured spirit in privileged quantities only in the premises herein specified, viz —

and for the period from _____ to _____

is granted to _____

of _____

in the district of _____

SPECIAL CONDITIONS

1 This exemption license extends only to the possession and use of, and not to the sale of, spirits rendered effectually and permanently unfit for human consumption

2 The licensee may purchase denatured spirit from any licensed vendor thereof in quantities greater than one gallon at a time and may remove such spirit from a licensed distillery after obtaining the permit or pass required by the rules

3 The spirit shall be kept on the licensee's premises and shall be ^{used only in the preparation of medical compound} ~~used in the manufacture of~~

Collector,
Delhi District

Dated _____

FORM L 19

Sale of rectified spirit

Registered under District No

Subject to the conditions applicable to all licenses, published in Chief Commissioner's Notifications Nos 774, 775, 776 and 777-C & I, dated the 4th February 1915 and No 1314-C & I, dated 25th February 1915,

AND to the special conditions below

AND subject to the payment of Rs 25 on account of license fee

This LICENSE authorising the sale of rectified spirit only to the premises
 hereby specified viz —
 and for the period from _____ to _____
 is granted to _____
 of _____
 in the district of _____

SPECIAL CONDITIONS

The rectified spirit sold under this license shall be of a strength not less than 43 O. L. and neither water nor any other substance whatsoever may be added to it by the licensee. The licensee may obtain supplies of rectified spirit from licensed distilleries in the Punjab or from the Rosa Distillery at Shahjahanpur or from persons licensed to sell rectified spirit in the districts of the Punjab or the Delhi Province or through import by sea but from no other source.

— of _____ not from licensed
 Correction Slip No 2 dated Delhi the 20th March 1930

Page 249 — Add —

The Government of the United Provinces have permitted an annual supply free of duty of 40 gallons of rectified spirit from the United Provinces for use in the Research Institute Ayurvedic and Unani Tibbi College Delhi for purposes of research on indigenous drugs.

The United Provinces Government have also decided that with effect from April 1 1930 the export duty of 0.20 per L. P. Gallon should not in future be charged on rectified spirit supplied duty free to educational institutions and charitable dispensaries etc.

United Provinces Government letter No 113/XIII 2 dated 1st March 1930

(c) to any Superintendent of a main hospital—3 imperial gallons

5 He shall label every receptacle containing rectified spirit conspicuously showing the nature and place of manufacture of its contents

Collector

Delhi District

Dated _____

FORM L 20

Possession by manufacturing chemists of rectified spirit for use in the manufacture of drugs medicines or chemicals

Registered under District No _____

Subject to the conditions applicable to all licenses published in Chief Commissioner's Notifications Nos 774 775 776 & 777 C and I

dated the 4th February 1915, and No 1314-C & I, dated 25th February 1915,

so far as they are applicable

AND to the special conditions below

THIS LICENSE authorising the possession of rectified spirit to be used in drugs, medicines or chemicals only at the premises herein specified, viz —

and for the period from _____ to _____

is granted to _____

of _____

in the district of _____

SPECIAL CONDITIONS

1 The licensee is authorised to possess rectified spirit for use in the manufacture of drugs, medicines or chemicals

2 The licensee shall not have in his possession at any one time for use by him in the manufacture of drugs, medicines or chemicals more than eight gallons of rectified spirit or such larger quantity as the Chief Commissioner may specially authorise

3 No sale of rectified spirit is permitted under this license

Collector,
Delhi District

Dated _____

FORM L -20-A

License for possession by an approved manufacturer of rectified spirit for use in the manufacture of approved medicinal preparations for supply to Government and selected charitable hospitals and dispensaries

Subject to the conditions laid down in the Chief Commissioner's notification No 5803-C & I, dated the 17th November 1923, and to the rules published in the Chief Commissioner's notification No 727-Commerce, dated the 8th February 1924, and to the special conditions below —

This license authorising the possession of rectified spirit to be used in the manufacture of approved medicinal preparations only at the premises herein specified, viz —

and for the period from _____ to _____

is granted to _____

of _____

in the district of _____

SPECIAL CONDITIONS

(1) The licensee shall observe all the provisions of the Punjab Excise Act, I of 1914, as applied to the Delhi Province, and all the rules made thereunder.

(2) The licensee shall not have in his possession at any one time for use under this license more than _____ gallons of rectified spirit

(3) No sale of rectified spirit is permitted under this license

(4) The examination and storage of spirit received from the distillery and the issue from the storage vessels of the spirit required for manufacturing purposes on the premises shall be carried out in the presence of the Excise Inspector

(5) Issues under this license shall only be of such preparations and to such institutions as the Chief Commissioner has approved and in respect of requisitions received from and signed by the Chief Medical Officer Delhi or other authorised Medical Officer

(6) The licensee shall furnish such true statements as may be required by the Collector in the forms prescribed by the rules

(7) If the licensee infringes or causes or permits any person to infringe any of the conditions of the license the Collector may forthwith revoke and determine the license and forfeit to Government the whole or any part of the security deposit made by the licensee under rule 3 of the rules published in Chief Commissioner's notification No. 75 Commerce dated the 8th February 1934

(8) If the licensee from any cause physical or mental becomes incapable of carrying on business or dies or becomes insolvent or (in case the licensee is a company) is wound up the Collector may either (1) cancel the license or (2) continue it in the name of the legal representative of the licensee. Neither the licensee nor any other person shall be entitled to any compensation or damages whatsoever in respect of the revocation cancellation or determination of the license

Dated _____

Collector

FORM I (contd)

License for possession by an approved concession holder of rectified spirit for use in the manufacture for sale of medicinal and toilet preparations substances for scientific or industrial purposes and alcohol derivatives

Subject to the conditions laid down in Chief Commissioner's notification No. 2805 Commerce dated the 13th November 1923 and to the rules published in Chief Commissioner's notification No. 75 Commerce dated the 8th February 1934 and to the special conditions below —

This license authorising the possession of rectified spirit to be used in the manufacture for sale of medicinal and toilet preparations substances for scientific or industrial purposes and alcohol derivatives at the premises herein specified _____

and for the period from _____

to _____

is granted to _____

of _____

in the district of _____

SPECIAL CONDITIONS

(1) The licensee shall observe all the provisions of the Punjab Excise Act I of 1914 as applied to the Delhi Province and all the rules made thereunder

(2) The licensee shall not have in his possession at any one time for use under this license more than gallons of rectified spirit

(3) No sale of rectified spirit or absolute alcohol to the trade or public is permitted under this license

(4) Work in the bonded manufactory shall be carried on and the manufactory shall only be opened in the presence of the Excise Inspector

(5) Sales under this license shall only be of such preparations as the Chief Commissioner has approved

(6) The licensee shall furnish such true statements as may be required by the Collector in the forms prescribed under the rules

(7) If the licensee infringes or causes or permits any person to infringe any of the conditions of the license the Collector may forthwith revoke and determine the license and may forfeit to Government the whole or any part of the security deposit made by the licensee under rule 4 of the rules published in Chief Commissioner's notification No 728-Commerce, dated the 8th February 1921

(8) If the licensee from any cause, physical or mental, becomes incapable of carrying on business or dies or becomes insolvent or (in case the licensee is a company) is wound up the Chief Commissioner may either (1) cancel the license or (2) continue it in the name of the legal representative of the licensee. Neither the licensee nor any other person shall be entitled to any compensation or damages whatsoever in respect of the revocation, cancellation or determination of the license

Collector

Dated

FORM L 21

Extension of hours during which sale is permitted

(To be issued to licensees of urban shops only and only on the occasion of important festivals, at the discretion of the Collector)

Registered under District No

Subject to the conditions applicable to all licenses, published in Chief Commissioner's Notifications Nos 774, 775, 776, and 777-C & I, dated the 4th February 1915, and No 1314-C & I, dated 25th February 1915,

AND to the special conditions below

AND subject to the payment of Rs

on account of license fee

THIS LICENSE authorising the extension of hours during which sale is permitted only in the premises herein specified, viz—

and for the period from to

is granted to

of

in the district of

RULES IN FORM NO L 23

To be maintained by every person holding a license in Form, L 1 and L 2 for the wholesale vend of foreign liquor.

All entries to be of quantities in bulk gallons

Month and date	Daily Total of receipts				Detail of each issue										Remarks	
					Quantity of each issue											
	Beer		Name, address, and licence of person to whom each issue is made		Imported, rum and whisky, brandy, rum and gin		Whisky, brandy and gin made in India		Coloured rum made in India		Other spirit and liquors		Wine			Beer
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Imported whisky, brandy, rum	Whisky, brandy, and rum made in India	Coloured rum made in India	Other spirit and liquors	Wine	Imported	Indian							Imported	Indian	

The monthly returns to be submitted to the Excise Inspector are the totals of columns 2 to 8 and 10 to 16, with the balance at the end of each month.

Holder of license in Form L 2 for wholesale or retail vend to the public need not maintain column 9 and in columns 10 to 16 need enter only daily total

At the end of each day, licensee the totals of the day's transaction should be entered in columns 10 to 16, the totals of the issue columns should be copied under the totals of the corresponding receipt columns 2 to 10, and the daily balances should then be entered under them in the receipt column.

on liquor

Remarks

If the wholesaler is also a bottle, he should note specially in this column the number of bottles bottled by him and brought on to this register

17

e end of each

ed enter only

issue columns in the receipt

Correction slip No. 22, dated 20th March 1930.

Page 254

For Register Form L-23, substitute the following

REGISTER FORM L-23

(To be maintained by every person holding a license in Forms L-1 and L-2 for the wholesale and retail vend of foreign liquor.)

1	Month and date.	All entries to be of quantities in bulk gallons -												
2	No and date of pass under which received	Daily total receipts												
3	Imported whisky, brandy, rum and gin	4	Whisky, brandy, rum and gin made in India	5	Coloured rum made in India.	6	Other spirit and liquor	7	Wine	8	Imported	9	Indian.	Beer.

No of pass under which issued		All entries to be of quantities in bulk gallons						
Name, address and license of person to whom each issue is made		Details of each issue						
11	12	13	14	15	16	17	18	19
		Imported whisky, brandy, rum and gin	Whisky, brandy, rum and gin made in India	Coloured rum made in India	Other spirit and liquor	Wine	Beer	
							Imported	Indian

1 The monthly returns to be submitted to the Excise Inspector are the totals of columns-3 to 9 and 13 to 19 with the balance at the end of each monthly total

2 Holders of licenses in Form L-2 for wholesale or retail vend to the public need not maintain columns 11 and 12 and in columns 13 to 19 need enter only daily

3 At the end of each day's business the totals of the day's transaction should be entered in columns 13 to 19, the totals of the issue column should be copied under the totals of the corresponding receipt columns 3 to 9, and the daily balance should then be entered under them in the receipt columns.

Notification No 1210-Commerce, dated 7th February 1930.

Import	Indian	Imported	Remarks	13 to	at the
--------	--------	----------	---------	-------	--------

Correction Slip No 23, dated Delhi, the 10th April 1930

Page 255

Substitute the following for the Register form L 24 —

Register Form L-24

To be maintained by every person holding a license in Forms L-3 to L-10 for the retail vend of foreign liquo

Month and date	All entries to be f q in bulk gallon	13 to	at the
1. Number added to the and which record	D By total of net f to	13 to	at the
2. Imported with by brandy rum and gila	Net	13 to	at the
3. Imported with by brandy rum and gila in d f	Net	13 to	at the
4. Imported with by brandy rum and gila in d f	Net	13 to	at the
5. Imported with by brandy rum and gila in d f	Net	13 to	at the
6. Imported with by brandy rum and gila in d f	Net	13 to	at the
7. Imported with by brandy rum and gila in d f	Net	13 to	at the
8. Imported with by brandy rum and gila in d f	Net	13 to	at the
9. Imported with by brandy rum and gila in d f	Net	13 to	at the
10. Imported with by brandy rum and gila in d f	Net	13 to	at the
11. Imported with by brandy rum and gila in d f	Net	13 to	at the
12. Imported with by brandy rum and gila in d f	Net	13 to	at the
13. Imported with by brandy rum and gila in d f	Net	13 to	at the
14. Imported with by brandy rum and gila in d f	Net	13 to	at the
15. Imported with by brandy rum and gila in d f	Net	13 to	at the
16. Imported with by brandy rum and gila in d f	Net	13 to	at the
17. Imported with by brandy rum and gila in d f	Net	13 to	at the
18. Imported with by brandy rum and gila in d f	Net	13 to	at the
19. Imported with by brandy rum and gila in d f	Net	13 to	at the
20. Imported with by brandy rum and gila in d f	Net	13 to	at the
21. Imported with by brandy rum and gila in d f	Net	13 to	at the
22. Imported with by brandy rum and gila in d f	Net	13 to	at the
23. Imported with by brandy rum and gila in d f	Net	13 to	at the
24. Imported with by brandy rum and gila in d f	Net	13 to	at the
25. Imported with by brandy rum and gila in d f	Net	13 to	at the
26. Imported with by brandy rum and gila in d f	Net	13 to	at the
27. Imported with by brandy rum and gila in d f	Net	13 to	at the
28. Imported with by brandy rum and gila in d f	Net	13 to	at the
29. Imported with by brandy rum and gila in d f	Net	13 to	at the
30. Imported with by brandy rum and gila in d f	Net	13 to	at the

The monthly statement to be submitted to the Excise Department with the total of column 2-10 and 11-17 with balance shown in column 18-20

Notification No 1630 Commerce dated 20th February 1930

ign liquor

Remarks

f the wholesaler
is also a bottle,
he should note
specially in
this column the
number of
bottles bottled
by him and
brought on to
this register

17

a end of each

ed enter only

issue columns
in the receipt

REGISTER FORM No 11 24

To be maintained by every person holding a license in Forms L 3 to L 10 for the retail vend of foreign liquor

All entries to be of quantities in bulk gallons

Daily balance

Daily Total of Wine

Daily Total of Receipts

Beer

Beer

Beer

Beer

Month and date

Imported whisky brandy rum and gin
Whisky brandy and gin made in India
Coloured rum made in India

Imported whisky brandy rum and gin
Whisky brandy and rum made in India
Coloured rum made in India

Other spirits and liquors
Wine
Imported
Indian

Imported whisky brandy rum and gin
Whisky brandy and gin made in India
Coloured rum made in India

Other spirits and liquors
Wine
Imported
Indian
Rum

Please fill up return and submit to the Excise Inspector the total of columns 1 to 11 with the balance shown in columns 12 to 13 at the end of each month

REGISTER FORM L, 26

To be maintained by every person holding a license in Form L, 13 for the wholesale vend of country spirit.

Det 112 of each receipt of pint

Month and date.	Name and address of distiller or licensee from whom received		Unbottled		Bottled		Total	
	U. R. No.	and date	Bulk gallon	Ounce	Number of bottles	Capacity of bottle in ounces	Bulk gallons	Ounces
1	2	3	4	5	6	7	8	10

Details of each receipt of spirit

Name of purchaser	Name and address of licensee of the purchaser	Unbottled		Bottled		Total		Remarks
		Bulk gallons	Ounces	Capacity of bottles in gallons	Bulk gallons	Ounces	10	
11	12	13	14	15	16	17	18	19

If the wholesale vendor is also a bottler or is a reduction licensee, he must when transferring to the retailer spirit bottles reduced or blended by him self note his own name in column 2 and enter details of the spirit in the appropriate columns.

Plain and special spirit must be registered separately at the rate per case of the receipt.

At the end of each day a summary of the spirit entered in the receipt columns 4 to 10 as well as in columns 13 to 19; the total of the spirit columns must be copied into the total column and the daily balance must then be entered under them in the receipt columns.

The monthly return to be submitted to the Excise Inspector to the total of column 4 to 10 and the bulk gallons of the deliveries of unbottled and bottled spirit to each licensee operate for plain and special spirit.

REGISTER FORM L. 27

To be maintained by every person holding a license in Form L 14 for the retail vend of country spirit

Month and date	Particulars of place whence and pass under which each consignment of spirit was received		Details of each receipt and daily totals of sales and balances								Remarks
	Name and address of distiller or licensee from whom received	Under pass No and date	Unbottled spirit to be entered in bulk gallons*				Bottled spirit to be entered in numbers of bottles				
			Received	Sold	Balance	20° U	P	20° U	P	Balance	
1	2	3	4	5	6	7	8	9	10		

Plain and special spirit must be registered separately on separate pages of the register

The monthly returns to be submitted to the Excise Inspector are the totals of columns 4, 5, 7 and 8 with the balances shown in columns 6 and 9 at the end of each month

REGISTER FORM L 28

To be maintained by every person holding a license in Form L 15 for the bottling of country spirit

Details of each consignment of spirit received for bottling					Spirit bottled and to be accounted for by the bottler in his wholesale vend register										
Month and date	Description	Name and address of wholesaler or distiller from whom received with No and date of covering pass					Before bottling				After bottling		Balance for bottling		Remarks
		Bulk gallons	Strength	Gallons equivalent	Description	Bulk gallons	Strength	Gallons equivalent	Doz bottles	Capacities	Bulk gallons	Description	Gallons equivalent		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

The monthly totals to be submitted to the Excise Inspector are the totals of columns 6, 10 and 11 and the balance shown in column 15 at the end of each month.

REGISTER FORM L 29

To be maintained by every person holding a license in Form L 12 for the sale of medicated wines

No register is prescribed for detailed entries of stocks and sales but each licensee must submit at the end of each month to the Excise Inspector of his district a statement in the following form showing his sale during the month: —

Name of licensee
Sales of medicated wines during the month of _____
licensed at _____

Medicated wines

Number of gallons sold

FORMS

259

Correction Slip No 21, dated the 20th March 1930

Page 261—Form L 32

Delete the heading in Form L 32 and

Substitute the following —

' Permit for the import of foreign liquor country spirit rectified
or denatured spirit '

(Notification No 1317 Com, dated the 10th February 1930)

at _____ in the Delhi Province is hereby permitted to
import spirit as below from the _____ distillery
wholesale premises at _____ to his vend pre-
mises

This permit is valid up to the
day of _____ 1932

Delhi

Signature of the officer granting
the permit

Class of spirit	Single Consignment		Any number of consignments each limited to—		If without limit as to the number and size of consignments state below
	Strength	Bulk gallons	Strength	Bulk gallons	
_____	_____	_____	_____	_____	_____

No. — This permit is required for the transport of foreign liquor and liquor rectified and denatured spirit within D.H.P. limits

FORM L-35

Prescribed by rule 5 of the rules published in Chief Commissioner's
Notification No 7302, dated the 11th November 1915

Pass for the transport of samples of spirit from one place to another
in the Delhi Province

No of pass

Date of pass

This pass is granted to _____ travelling agent of the
_____ distillery to authorise him to transport as
samples from one place to another in the Delhi Province spirit manu-
factured at the said distillery in bottles not exceeding
bottles at a time

The spirit so transported may be disposed of as samples only and
may not be sold, and a detail of disposal shall be entered on the back
of this pass

This pass shall continue in force till the _____ day of
192

Signature of the officer granting the pass
Delhi

FORM L-39

Prescribed by Chief Commissioner's Notification No 7203, dated the
11th November 1915

Permit for the import or transport of spirit for the use of troops
Permission is hereby given for the removal of
gallons of white rum and _____ gallons of coloured rum from
the _____ distillery to the office of the
at

It is valid until

Dated

Collector, Delhi

FORM L-41

Prescribed by Notification No 5527, dated the 18th August 1915

Pass for the transport and possession of country spirit not exceeding 5
Imperial gallons

No of pass

Date of pass

This pass granted to _____, son of
_____, caste _____, resident of
_____, in the district of Delhi, authorises him to purchase

from the nearest retail shop in bottles with their seals and capsules in fact a quantity of country spirit not exceeding Imperial gallons and to transport it to his house and possess it there for his private use

This pass is liable to cancellation at the Collector's discretion.

Signature of the officer granting the permit

FORM L-42

Prescribed by Notification No 5527 C & I dated the 18th August 1915

Pass to transport and possess a special quantity of country spirit for the requirements of a special occasion

No of p1es

Date of pass

WHEREAS son of casto
resident of in the district of
Dohi has satisfied me that more than the quantity of country spirit
which may ordinarily be possessed by him is required by him for use
on a special occasion viz and that the possession
by him of Imperial gallons of country
spirit for use on the said occasion is reasonable

This pass authorises him to purchase a quantity of country spirit not exceeding Imperial gallons at the licensed premises of _____ at _____ and to transport to his house and possess the same

This pass is valid up to

Dated

Signature of officer granting the pass

ve do wif n of th mb r of thi i d h d ig il f the m b wh itw lew d

Forms H 5 6 7 8 and 9 are prescribed by Chief Commissioner's
Notification No 1742 C & I dated the 6th March 1917

FORM H.

Form of application to remove charas from bonded warehouse in Delhi
on payment of duty

Form of application to be made to the officer in charge of the bonded warehouse for a transport pass authorising removal of charas on release from bond by payment of duty from the bonded warehouse Delhi to the vend premises of a person licensed to sell charas wholesale or retail in the Delhi Province

To the Officer in charge of the Bonded Warehouse at Delhi

WHEREAS I wish to remove the charas specified below from the bonded warehouse in your charge to the vend premises of

licensed to sell charas at _____ in the Delhi Province, I request that the charas described below may now be weighed and that a certificate may be granted me stating the present net weight of the charas which I wish to remove and the duty payable thereon, in order that I may pay such duty at the Sadr Treasury of Delhi

Name of applicant	Name of depositor	Registered number of each package to be removed	Registered weight of each package	Total weight of packages to be removed	Locality of licensed vend premises to which the charas is to be removed and name of licensee
			M S C.	M S C	

Date of application

Signature of applicant

Signature of depositor in whose name the charas is registered.

FORM H-6

Permit to purchase charas from a bonded warehouse in the Punjab for import in bond into the Delhi Province

- 1 No of permit
- 2 Date of issue
- 3 Name of bonded warehouse from which the charas is to be imported
- 4 Name of licensee of Delhi Province on whose behalf the permit is issued
- 5 Name of the person in whose charge the charas will be during transit
- 6 The period during which the permit will remain in force
- 7 Name of officer issuing the pass
- 8 The officer to whom the consignment should be made over on arrival at Delhi

Signature of the officer issuing the permit.

FORM H 7

Form of certificate to be given by the officer in charge of the bonded warehouse at Delhi prior to removal of charas from the bonded warehouse

To the Officer in charge of the Sadr Treasury at Delhi

Certified that the net weight of the charas described above is that the duty due thereon is and that I have satisfied myself that the charas on which duty is being paid is to be removed to the premises of a licensed vendor for sale and consumption in the Delhi Province

Officer in charge of the bonded warehouse

Dated

FORM H 8

Form of transport pass covering removal of charas from the bonded warehouse at Delhi on payment of duty to the vend premises of a person licensed to sell wholesale or retail in the Delhi Province

- 1 Serial No
- 2 Number of packages to be removed and weight of each
- 3 Net weight of charas on which duty is due
- 4 Duty paid thereon and date of payment
- 5 Name of licensed vendor to whose vend premises the charas is to be removed
- 6 Name of person in charge of the consignment during its transport
- 7 Date of issue of the pass
- 8 Date of expiry of the pass

Signature and official designation of the officer issuing the pass

Noted - This is a duplicate of the original copy held by the Officer in charge of the bonded warehouse at Delhi

FORM H 9

Form of application for a permit to purchase charas from a bonded warehouse in the Punjab for import in bond into the Delhi Province

To the Collector or District Excise officer Delhi

WHEREAS I wish to purchase _____ maunds
seers _____ chittaks of charas from
licensed wholesale vendor at the bonded warehouse at
in the Punjab for removal in bond to the bonded warehouse in the
Delhi Province where I hold a license for the ^{wholesale} ~~retail~~ vend of
charas I request that a permit may be granted to cover the import
of the charas in question

Signature of applicant

Dated

Personal register of deposits and removals of charas maintained in the bonded warehouse of ..
Name and parentage of depositor _____
Address of depositor and nature of his vend license (if any) _____

Details of registration.		Details as ascertained in the Import or Transport pass the warehouse in Delhi		Details as ascertained in the Dryage transit, i.e. difference between columns Nos 8 and 10.		No and date of pass under which the consignment was brought to the bonded warehouse in Delhi		Actual gross weight of package as ascertained on weighment		No and date of pass granted for removal in the		Place of destination entered in the pass	
Date of deposit	Name of warehouse in which package was first deposited on import in Punjab	Its registration No as given on its import into the Punjab	Date of first registration in the Punjab	Gross weight at first registration	No given on package in Delhi	Weight entered in the pass.	Registration No on package ascertained	Actual gross weight of package as ascertained on weighment		Dryage transit, i.e. difference between columns Nos 8 and 10.		No and date of pass granted for removal in the	Place of destination entered in the pass
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Stock ascertained by weighment.											Remarks.
Actual weight as ascertained at the time of removal	Dryage in store, i.e., difference between columns Nos 10 and 15	Discount allowed for weight of covering	Net weight of charas on which duty is assessed	Total amount of duty	Name and d te of treasury charan under which paid	Signature of Officer in charge	April		October		
							Weight	Dryage	Weight	Dryage	
15	16	17	18	19	20	21	22	23	24	25	26

[Part 333]

FORM H 13

Pass book of Charan Bhang deposited in the warehouse of Delhi

Name and parentage of depositor

Place of residence

Registered No of package	Registered weight of package	Date of deposit	Initials of officer in charge	Date of removal	Initials of officer in charge
	Mds S L				

[Part 334]

FORM H 14

Register of warehouse fees due and collected in the bonded warehouse of Delhi

(To be entered up in the case of any depositor who withdraws the whole of any Charan Bhang deposited by him at the time of such withdrawal a note being made in the remarks column to the effect that no balance remain in deposit and in the case of other depositor to be entered up at the end of each month)

1	2	3	4	5	6	7	8	9
Month	Name and residence of Depositor	Number of packages in deposit at any time during the month		Fees due at one rupee per package weighing over 1 maund and 8 annas per package weighing under one maund	Amount	Date	No of chalan by which credited into the treasury	Signature and remarks
		Each weighing over one maund	Each weighing under one maund					

Monthly statement of charas stored in the bonded warehouse of _____, District _____, for the month of _____

Released from bond during the month

Charas in bond at the beginning of the month	Dryage	Total entries in columns 1 and 2		No and date of transport pass		Destination	Quantity released from bond					
							Gross weight including outer covering of each package		Net weight of charas on which duty was paid		Weight of Dryage in covering the warehouse of difference between columns given in	
							Mds	Srs	Mds	Srs	10 11 and 12-13	columns 10 and 11.
Mds,	Srs	Mds	Srs	No	Month	Date						
1	2	3	4	5	6	7	8	9	10	11	12	13
											14	15

Amount of duty paid	Average price charged by licensee of charas released from bond (exclusive of duty)	Total gross weight of charas removed during the month as shown in columns 10 and 11		Total dryage in the warehouse as given in column 15		Gross weight in bond at the end of the month		Gross weight in bond as contained at stock taking		Dryage contained at stock taking		Remarks
		Mds	Srs	Mds	Srs	Mds	Srs	Mds	Srs	Mds	Srs	
16	17	18	19	20	21	22	23	24	25	26	27	

Notification No 1907-Com, dated the 23th February 1931

FORM H 20

Prescribed by rule 2 of Chief Commissioner's Notification No 1868,
dated 12th March 1917

Form of application for a permit authorising the import of bhang from
the Punjab in bond to the bonded warehouse at Delhi

To the Collector at Delhi

WHEREAS I wish to import maunds of bhang from in the
Punjab to the bonded warehouse at Delhi where I am licensed to sell bhang I request
that a permit may be granted to me in order that I may import the said quantity of
bhanga and bring it to the bonded warehouse for examination. The bhang will be
imported by (route)

Applicant

Date

FORM H 21

Prescribed by rule 3 of Chief Commissioner's Notification No 1868
dated 12th March 1917

Permit to import bhang from a place in the Punjab to the bonded
warehouse at Delhi

- 1 Serial number of permit
- 2 Date
- 3 Name and description of applicant
- 4 Place in the Punjab from which bhang will be imported and the route which
will be taken
- 5 Probable weight of bhang to be imported
- 6 Name of officer in charge of the bonded warehouse at Delhi to whom the
bhanga shall be brought on import for examination
- 7 Period for which this permit will be in force

District Excise Officer or Collector Delhi.

FORM H 24

Prescribed in rule 6 of Chief Commissioner's Notification No 1868
dated 19th March 1917

EXPORT PASS

Export pass authorising removal of bhang from a licensed premises in the Delhi Province to the premises of a person licensed to sell bhang wholesale or retail in another province of British India except the Punjab or in a Native State

- 1 Serial No
- 2 Date and number of the permit granted by the district or Native State to which the bhang is to be removed and official designation of the officer whose signature is on the permit
- 3 Name of licensed vendor from whose premises the bhang is being removed
- 4 Name of licensed vendor to whose vend premises the bhang is to be removed
- 5 Number of packages of the bhang when weighed and weight of each
- 6 Name of the person to be in charge of the consignment during transit
- 7 Route to be taken by the consignment during transit
- 8 Office to which the bhang is to be taken for weighing and examination on reaching the district of destination
- 9 Date of issue of pass
- 10 Date of expiry of pass

Signature and official designation of officer
granting the pass

Note—To be printed in triplicate. One part shall be retained by the office of issue, one part shall be given to the exporter and one part shall be sent to the office named in the pass to which the bhang is to be taken on reaching the district or State of destination.

FORM H 24 (a)

Prescribed by rule 8 of Chief Commissioner's Notification No 1868
dated 19th March 1917

Form of application to remove bhang from bonded warehouse in Delhi on payment of duty

(Form of application to be made to the officer in charge of the bonded warehouse at Delhi for an export or a transport pass authorising removal of bhang on release from bond by payment of duty from the bonded warehouse to the vend premises of a person licensed to sell bhang wholesale or retail in the Delhi Province or in another province of British India except the Punjab or a Native State)

To the Officer in charge of the Bonded Warehouse at Delhi

removed to the premises of a licensed vendor for sale and consumption in the _____ district of _____ Province
State

Officer in charge of the bonded warehouse
Dated _____

FORM H 24 (c)

Prescribed by rule 10 of Chief Commissioner's Notification No 1868 dated 12th March 1917

Form of export or transport pass covering removal of bhang from the bonded warehouse at Delhi on payment of duty to the vend premises of a person licensed to sell wholesale or retail in the Delhi Province or in another province of British India except the Punjab or a Native State

- 1 Serial number
- 2 Number of packages to be removed and weight of each
- 3 Weight of bhang on which duty is due
- 4 Duty paid thereon and date of payment
- 5 Name of licensed vendor to whose vend premises the bhang is to be removed
- 6 Name of person in charge of the consignment
- 7 Date of issue of the pass
- 8 Date of expiry of the pass
- 9 *Office to which the bhang is to be taken on arrival at the district or Native State of destination and route to be followed

Signature and official designation of the
officer granting the pass

NOTE—This pass shall be in triplicate. One copy shall be retained in the office of issue and the other handed over to the exporter or transporter. In the case of exports a third copy should be sent to the district or Native State of destination.

FORM H 25

Form of wholesale (in bond) license referred to in Rule I (a) of Chief Commissioner's Notification No 1949 C and I dated 14th March 1917

License for the wholesale vend of charas or bhang stored in the bonded warehouse of Delhi

Register No

Date of grant of license

Name of license holder

To be filled in by the holder only

In consideration of the payment of a fee of five rupees license is hereby granted to _____ son of _____, subject to the conditions hereinafter stated, to sell, wholesale, charas or bhang stored in the bonded warehouse of Delhi during the currency of the financial year _____ or of so much of it as still remains on the date of this license

The license is granted personally to _____ hereinbefore named, and is not transferable

In the event of the license-holder dying during the currency of the license it shall immediately lapse

CONDITIONS OF THE LICENSE

1 Charas or bhang shall not be sold under this license—

- (i) unless it is charas or bhang stored in bond in the bonded warehouse at Delhi,
- (ii) to any one not holding one or other of the kinds of license provided for in Rule I in Chief Commissioner's Notification No 1949-C & I, dated 14th March 1917, or a permit of the kind referred to in rule 8 (c) of Chief Commissioner's Notification No 1863-C and I, dated 12th March 1917
- (iii) in less quantity to one person at one time than 10 seers, in the case of charas, and one maund in the case of bhang

2 The license-holder shall maintain accounts of sales made by him under this license in such form as the Chief Commissioner may from time to time direct

3 The license-holder shall, on demand by the officer in charge of the warehouse produce this license and any accounts kept thereunder for inspection

4 He shall not keep in stock, or sell either mixed with the hemp drugs which he is authorised to sell or separately, any Chloral Hydrate

5 He shall not hold directly or indirectly through an agent any license in a Native State for the vend of spirit, fermented liquors, hemp drugs as defined in the Excise Act, or of opium as defined in the Opium Act, for the time being in force in the Delhi Province nor shall he act as the agent of any person holding such a license

6 The license-holder shall comply with any rule made under section 59 of the Excise Act, 1914, for the management of bonded warehouse and with any orders passed by the officer in charge of the bonded warehouse in accordance with such rules

7 In the event of the license-holder infringing any of these conditions he shall be liable to be deprived of his license at the Collector's discretion in addition to any other penalty to which he may be liable under the penal provisions of the Excise Act, 1914

8 On the termination of the period for which this license is granted or on the license being cancelled by the Collector as provided by condition 7, the license-holder shall forthwith surrender the license to the Collector

Signature of license-holder

Signature of Collector

FORM H 26

Form of wholesale (general) license referred to in rule 1 (b) of Chief Commissioner's Notification No 1949 C & I dated 14th March 1917

License for wholesale vend of charas and bhang not in bond

Register No

Name and description of licensee

Locality of shop

In consideration of the payment of a fee of Rs 16 license is hereby granted to _____ son of _____ subject to the conditions hereinafter stated to sell wholesale during the currency of the financial year _____ or of so much of it as still remains on the date of this license charas and bhang not in bond. The license is granted personally to _____ and is not transferable

In the event of the licensee dying during the currency of the license it shall immediately lapse

CONDITIONS OF THE LICENSE

1 The licensee is entitled to sell under this license either charas or bhang or both in the Delhi district at the vend premises mentioned below and not elsewhere —

Locality of vend premises

2 The licensee shall not open his shop for purposes of sale before sunrise nor shall he keep it open after 8 o'clock in the evening or such later hour as the Collector may sanction

3 The licensee under this license—

(a) may sell bhang to any person licensed to sell bhang wholesale or retail in the Delhi Province or to any person holding a permit authorising him to purchase bhang for removal into any other province or part of British India or into a Native State

(b) may sell charas to any person licensed to sell charas wholesale or retail in the Delhi Province

4 The licensee shall not under this license sell charas or bhang other than that which has been released from bond after payment of the import duty due thereon in the Delhi Province

5 The licensee shall not sell under this license at one time to one person charas in less quantity than one seer or bhang in less quantity than five seers

6 He shall not keep in stock or sell either mixed with the hemp drugs which he is authorised to sell or separately any Chloral Hydrate

6 A * The licensee shall not allow any person to conduct sales in his behalf unless the name of such person has been previously submitted to the Collector for approval and endorsed by him on the license

† The licensee shall not hold directly or indirectly through any agent any license in a Native State for the vend of spirit fermented liquor or any intoxicating drug as defined in the Excise Act for the time

Add d by tti ti n N 10-C & I dat d the 8th Februry 1918

† A m d d by Notifi tion No 7-C I dated the 17th Aug 1918

(2) He shall prepare and submit to the Collector a monthly abstract of his receipts and sales under this license of charas and bhang

9 The licensee shall on demand by any Excise Officer, produce this license and his sale accounts for inspection by such officer

10 The licensee shall comply with any rules made under the Excise Act, 1914, for the regulation of the import transport or sale of intoxicating drugs

11 In the event of the licensee infringing any of these conditions he shall be liable to be deprived of his license at the Collector's discretion, in addition to any other penalty to which he may be liable under the penal provisions of the Excise Act, 1914

12 On the termination of the period for which this license is granted or on the license being cancelled by the Collector as provided by condition 11 the licensee shall forthwith surrender the license to the Collector

Signature of Licensee

Signature of Collector Delhi

101 M H °

CHAPAS

Form of license for retail vend of charas or any preparation or admixture thereof referred to in rule 1 (c) of Chief Commissioner's Notification No 1919 C & I dated 14th March 1917

License for retail vend of charas

Register No

Name and description of licensed vendor

Locality of shop

WHEREAS son of has
agreed to pay the sum* of Rs for the right of selling
charas or any preparation or admixture thereof retail at
during the term of and has paid into the
Government Treasury at Delhi the sum of Rs being
one sixth of such sum —

THEREFORE the Collector hereby grants the said
(hereinafter called the licensee) a license to sell charas or any preparation or admixture thereof retail at during
the term above specified and subject to the conditions hereafter stated
This license is granted personally to
hereinbefore named and is not transferable

In the event of his dying during the currency of license it shall immediately lapse

Signature of Licensee

Signature of Collector

CONDITIONS OF THE LICENSE

1 The balance of the fees due by the licensee in respect of this license shall be paid in equal monthly instalments† commencing from 19 each instalment shall be paid on the first day of the month in respect of which it has to be paid and is due

2 If the licensee make default in paying any monthly instalment on the 1st day of the month in respect of which it is due it shall be

No —If the fee is not paid by the licensee on the day specified in the above conditions, the license shall be forfeited and the balance of the fee shall be paid by the licensee on the day specified in the above conditions. If the licensee fails to pay the fee on the day specified in the above conditions, the license shall be forfeited and the balance of the fee shall be paid by the licensee on the day specified in the above conditions.

in the discretion of the Collector to cancel the license forthwith, and recover any loss caused to Government by such defalcation in the manner provided in Section 60 of the Excise Act, 1914

3 The licensee shall not in any case be entitled to demand refund of any fees paid to Government in respect of this license

4 (i) The licensee shall, for the purpose of selling charas under this license, maintain a shop at _____ in tahsil of the Delhi district and nowhere else, nor shall he sell charas or any preparation or admixture thereof under this license elsewhere than at such shop

(ii) So long as he holds this license he shall keep at the shop abovenamed a supply of charas for sale to the public

(iii) Subject to the following conditions of this license, he shall sell charas to any one offering to pay ready money for the same

*4-A The licensee shall sell charas, at such rates as may, from time to time, be fixed by the Chief Commissioner, Delhi Province, and endorsed on the license

5 The licensee shall not open his shop for purposes of sale before sunrise, nor shall he keep it open after 8 o'clock in the evening or such later hour as the Collector may sanction

6 The licensee on first taking up business under his license shall be bound to take over in such quantity and at such rates of purchase as the Collector may direct, any surplus stock then remaining unsold with the person whose place he is taking as licensed vendor

7 The licensee shall not sell under this license any charas other than—

(1) Charas taken over by him in accordance with the provisions of condition 6,

(2) Charas removed from the bonded warehouse at Delhi by the licensee himself on payment of the duty leviable thereon in accordance with the notification and rules issued by the Chief Commissioner in that behalf,

(3) Charas purchased from persons licensed to sell charas out of bond, wholesale

8 The licensee shall not sell charas or any preparation or admixture thereof in quantity more than three tolas to one person at one time

9 He shall not permit charas or any preparation or admixture thereof to be consumed on the premises of his shop

10 He shall not sell charas or any preparation or admixture thereof to any insane person or minor

11 He shall not keep in stock, or sell either mixed with the hemp drugs which he is authorised to sell or separately any Chloral Hydrate.

12 He shall not hold directly or indirectly through an agent, any license in a Native State for the vend of spirit, fermented liquors, hemp drugs as defined in the Excise Act, of opium as defined in the Opium Act for the time being in force in the Delhi Province, nor shall he act as the agent of any person holding such a license

†12-A The licensee shall not allow any person to conduct sales in his behalf unless the name of such person has been previously sub-

* Added by Notification No 1176-Commerce dated the 19th February 1925

† Added by Notification No 1070-C and I, dated the 8th February 1918

FORM H -28

Form of license for retail vend of bhang or any preparation or admixture thereof referred to in rule 1 (c) of Chief Commissioner's Notification No 1949-C & I, dated the 14th March 1917

LICENSE FOR RETAIL VEND OF BHANG

Register No

Name and description of licensed vendor

Locality of shop

WHEREAS , son of , has agreed to pay the sum* of Rs , for the right of selling bhang or any preparation or admixture thereof retail at , during the term of , and has paid into the Government Treasury at Delhi the sum of Rs being one-sixth of such sum —

THEREFORE the Collector hereby grants the said (hereinafter called the licensee) a license to sell bhang or any preparation or admixture thereof retail at during the term above specified and subject to the conditions hereinafter stated This license is granted personally to hereinbefore named, and is not transferable

In the event of his dying during the currency of license it shall immediately lapse

Signature of Licensee

Signature of Collector

CONDITIONS OF THE LICENSE

1 The balance of the fees due by the licensee in respect of this license shall be paid in equal monthly instalments† commencing from 19 , each instalment shall be paid on the first day of the month in respect of which it has to be paid and is due

2 If the licensee makes default in paying any monthly instalment on the 1st day of the month in respect of which it is due, it shall be in the discretion of the Collector to cancel the license forthwith, and recover any loss caused to Government by such default in the manner provided in Section 60 of the Excise Act, 1914

3 The licensee shall not in any case be entitled to demand refund of any fees paid to Government in respect of this license

4 (i) The licensee shall, for the purpose of selling bhang under this license, maintain a shop at in tahsil of the Delhi district and nowhere else, nor shall he sell bhang or any preparation or admixture thereof under this license elsewhere than at such shop

(ii) So long as he holds this license he shall keep at the shop abovenamed a supply of bhang for sale to the public

(iii) Subject to the following conditions of this license, he shall sell bhang to any one offering to pay ready money for the same

*NOTE —If the fees were fixed by tender, then so much of the wording in the preface may be altered as may be necessary

†NOTE —The number of instalments will be here entered according to the term If the license is being granted for the whole financial year, then the sentence will run 'in ten equal instalments commencing from April 1st, 192'

15 In the event of the licensee infringing any of these conditions he shall be liable to be deprived of his license at the Collector's discretion, in addition to any other penalty to which he may be liable under the penal provisions of the Excise Act, 1914.

16 On the termination of the period for which this license is granted, or on the license being cancelled by the Collector as provided by condition 15, the licensee shall forthwith surrender the license to the Collector

Signature of Licensee

Signature of Collector

FORM H -29

Rule 8 in Chief Commissioner's Notification No 1949-C & I, dated the 14th March 1917

Form of agreement for the farming out of fees leviable under the Punjab Excise Act, No 1 of 1914, as applied to the Delhi Province

District

Register No

Name of Farmer

WHEREAS*

is willing to take from the Secretary of State for India in Council on farm, for the period of _____ years, a monopoly of the right to collect the fees leviable in† _____ on licenses for the retail sale of and to sell retail‡ and to pay the sum of§ _____ into the public revenues in respect of the said farm, and to comply with and abide in all respects by each and all of the provisions of the Excise Act, 1914, and of the rules made thereunder and the terms and conditions hereinafter set forth, and

Whereas the Secretary of State for India in Council, acting by and through* _____ Collector of the district of Delhi (being duly authorised in that behalf) agrees to grant to _____ the said farm,

Now THEREFORE the said _____ (hereinafter called the contractor), and the said Secretary of State for India in Council acting by and through|| _____ Collector of the district of Delhi (hereinafter called the Collector) covenant and agree as follows, that is to say —

- 1 —For and in consideration of the due payment of the sum hereby secured in the manner hereinafter provided and subject to each and all of the terms and conditions hereof, the contractor shall have the sole and exclusive right to collect

*Name father's name and address of farmer of monopoly.

†Specify the part of district covered

‡Specify drug or spirit

§Insert the sum per annum

||Name of Collector

the fees leviable under the Excise Act 1914 on licenses for the retail sale of and to sell retail* in† for the period of commencing on and from the day of 19 and ending on the day of 19

- 2 —The Contractor shall during the continuance of this agreement pay into the Treasury to the credit of the Secretary of State for India in Council the sum of per annum according to the instalments hereinafter following namely —

On the day of 19 the sum of and on the day of each succeeding month until the whole amount secured for each year is fully paid the sum of

- 3 —The Contractor shall observe and comply with all requirements Law and of the Excise Act 1914 and of the rules made thereunder Rules to be appertaining to his rights liabilities acts and omissions observed under this agreement or in any way connected therewith

- 4 —(a) The Contractor shall during the continuance of this agreement maintain shops in such number and at such localities for the retail vend of* as the Collector may from time to time direct and shall be bound to sell* at each and of all such shops

- (b) The Contractor shall not open any shops for the retail vend of* at any place which has not been approved and allowed by the Collector for the opening of such shops

- (c) The Contractor shall not sell retail or cause or permit any other person to sell retail on his behalf* within the limits of his firm elsewhere than at shops approved by the Collector in pursuance of this condition

- 5 —(a) The Contractor shall not permit any person to sell* retail in his behalf within the limits of his firm who does not hold a license in the prescribed form

- (b) The Contractor may with the permission (to be first obtained) of the Collector and shall when so required by the Collector grant the licenses prescribed by clause (a) of this condition to such persons as may be approved or specified by such Collector and every person so licensed shall be deemed to be an agent of the Contractor and to be bound by each and all of the terms and conditions of this agreement

- (c) Every license granted under this condition shall cease to operate and determine whenever this agreement shall cease to operate and determine

- 6 —(a) The Contractor shall not sell nor permit any other person to sell in his behalf or under his authority or with his consent any* on which the import transport or other duty fixed by proper authority in respect thereof has not been paid or which has been procured in any manner or from any source not permitted in the rules under the Excise Act 1914

- (b) The Contractor shall pay all duties assessed on all* sold under the authority or in pursuance of this agreement, of such kinds and at such rates as may from time to time be fixed by proper authority in that behalf
- 7 —The* sold or offered for sale by the Contractor shall be of good quality and free from adulteration
- 8 —The Contractor shall not sell nor supply* to European soldiers or non-commissioned officers (whether with their regiments or on staff or civil employ) or to camp followers of European Regiments, except with the permission of a commissioned officer attached to or in medical charge of such troops or followers
- 9 —The Contractor shall not sell nor supply* to a minor nor to an insane person, nor shall he permit his agents to sell or supply* to minors nor to insane persons
- 10 †—The Contractor shall not permit any‡ to be consumed on the premises of any shop opened and carried on under the authority or in pursuance of this agreement
- 11 —The Contractor shall furnish to the Collector, monthly, returns of the* sold by him and by each and all of his agents, under this agreement, in such form as the Collector may from time to time prescribe in that behalf
- 12 —(i) This agreement is personal to the Contractor and may not be in any way, in whole or in part, transferred by him
- (ii) The Contractor shall not be at liberty to withdraw from this agreement within the term hereinbefore expressed otherwise than by the permission of, and in accordance with terms imposed by, the Chief Commissioner of the Delhi Province
- (iii) In the event of the Contractor dying before the commencement or during the currency of this agreement, then it shall cease to operate and shall determine on and from the date of his death
- (iv) The Contractor shall not be entitled to any damages or compensation of any kind in respect of any changes made during the term of this agreement in the rules made under the Excise Act, 1914, nor on account of any changes made during such term by proper authority in the taxation, direct or indirect of*
- 13 —(i) In the event of any breach of any of the terms or conditions of this agreement on the part of the Contractor or on the part of any of his agents, servants or of any person acting under his authority, the Collector may, in his discretion, cancel and determine this agreement without further notice, and the Contractor shall not be entitled to any damages or compensation of any kind in respect of such cancellation and determination thereof
- (ii) In the event of this agreement being cancelled and determined for any cause, or of its determination by lapse of time or otherwise, every other farm, agreement or lease

*Specify drug or spirit

†Condition 10 is not to be inserted in form agreements for the vend of spirit

‡Specify cargo

held by the Contractor under any Excise Law for the time being in force shall be liable to be forthwith cancelled and determined by the Collector or other proper authority.

- (iii) In the event of the breach of any of the terms and conditions of this agreement by a person licensed under Rule 5 the Collector may in his discretion instead of cancelling and determining this agreement, cancel the license of such person.

I rounded that this provision shall not be deemed to affect the right of the Collector to cancel and determine this agreement upon the occurrence of any such breach should he see fit to do so

As SECURITY for the due fulfilment and performance by the Contractor of all and each of the terms and conditions of this agreement the Contractor shall deposit to the credit of the Secretary of State for India in Council in the Government Treasury of Delhi before the first April 19 the sum of

rupees in cash or Government promissory notes which sum shall be liable to forfeiture either in whole or in part in the discretion and by order of the Collector subject to the approval of the Chief Commissioner of the Delhi Province upon any breach of this agreement or in the event of the Contractor's failing to carry out any of the terms hereinafter expressed or at any time ceasing operations under this agreement otherwise than as hereinbefore provided and further the said security deposit shall be available to meet any just claims which the Secretary of State for India in Council may have against the Contractor at the time of determination from any cause of this agreement.

Provided that any balance of the said deposit remaining over after satisfying the said claims shall if not so forfeited be repaid to the Contractor or his legal representatives

IN WITNESS WHEREOF the parties hereto have subscribed their names
at _____ this the _____
day of _____

Witness

- (1) Name

Address

- (c) Name

Address

Dated

Collector

Contractor

FORM A

Application for permit to import cocaine or its preparations into the
Delhi Province (Notifications Nos 859 and 862 C & I dated 2nd
February 1917)

- 1 Name and address of applicant
2 The above named being—

Delete clause inapplicable—

(a) a licensed vendor in the Delhi Province licensed to possess
oz of cocaine and its preparations

(b) a Government servant, that is to say
requiring the drug for use in his official capacity

3 And having in hand cocaine and its preparations,
as follows —

Fill in quantity of drug in hand—

4 Desire to import —

Delete clause inapplicable—

(a) by sea from the Customs House at

(b) by sea, from the United Kingdom from Messrs
licensed to sell cocaine for export to India, through the
Customs House at

(c) by land from Messrs licensed to sell cocaine at
in the district, Province of
cocaine and its preparations as follows —

Signed

Dated

This application should be submitted to the Collector who, after verifying paragraph 2 and if he thinks necessary paragraph 3, should grant the permit applied for and note the number of the permit granted

It should be noted that permits to import cocaine can only be given to licensed vendors or Government servants acting in their official capacity

The permit must be used within one month from the date of its issue. In the case of imports from the United Kingdom this permit is valid up to

The permit and pass below shall be delivered on arrival of the consignment of ^{cocaine} intoxicating drugs at its destination to—

The bulk of the consignment shall not be broken in transit

Dated

The

19

Collector, Delhi

* Here state official designation of the person to whom the pass is to be delivered

Pass for the export of ^{cocaine} intoxicating drugs (*vide* rule 17 of the Bombay
Opium Rules and section 12 of the Bombay Abkari Act, 1878)

This pass is to remain in force—

from (a)

to (a)

The ^{cocaine} intoxicating drugs covered by it shall be conveyed by (b)
in charge of (c) in (d)

Collector of Customs

Dated	Collector,	District
The	19	5

FORM C

Pass for the transport of cocaine and its substitutes etc

No dated 19

licensed dealer in cocaine etc at authorised
to possess up to ozs * is hereby authorised to transport
ozs * drs grs of from his licensed premises at
to the licensed premises of at

This pass shall be carried with the consignment of the drugs the
transport of which it is intended to cover and current until

It must be filled in the licensed premises

(Signature and full official designation of
officer granting the pass)

() He pe fy lo and d t
(b) H t te t a d m t f y c
(c) H gl am f p f y
(d) H t te numb l d r p t f pa k re
O e e s qu al at to 4375 gra o dupol

FORM B
(Form)

(To be retained in the office of issue)

Permit and Pass for the import of cocaine, opium or other intoxicating drugs into the Delhi Province

Before the drugs covered by this permit are exported from the Bombay Presidency, this permit must be presented by the holder to the Collector of Customs, Bombay or Karachi, as the case may be, in the case of cocaine, opium or other intoxicating drugs to be imported direct from the Custom House at Bombay or Karachi, and in other cases to the Collector of the district of export, and the export pass on reverse must be completed and signed by such officer.

Similar procedure should be adopted in the case of imports from other provinces of British India

Permit No	for the import of	cocaine	opium	intoxicating drugs
Permit granted to (a)	by sea from (b)			
to import	by land from (c)			
into (e)		cocaine	opium	to the
amount of				intoxicating drugs
				as specified below
Description of each class of drug	Weight or quantity			Remarks
				Ozs drs grs

This permit must be used within a year from the date of its issue in the case of import by sea and one month in that of import by land.

The permit and pass on reverse shall be delivered on arrival of the consignment of cocaine

at its destination to (d)

The bulk of the consignment shall not be broken in transit

Dated

Collector

District

(a) Here state name and designation of the consignee in the United Kingdom

(b) Here state name and address of the exporting firm in the United Kingdom

(c) Here state locality and district

(d) Here state official designation of the person to whom the pass is to be delivered

FORM B
(Duplicate)

(To be given to the Importer)

Permit and Pass for the import of cocaine, opium or other intoxicating drugs into the Delhi Province

Before the drugs covered by this permit are exported from the Bombay Presidency, this permit must be presented by the holder to the Collector of Customs, Bombay or Karachi, as the case may be, in the case of cocaine, opium or other intoxicating drugs to be imported direct from the Custom House at Bombay or Karachi, and in other cases to the Collector of the district of export, and the export pass on reverse must be completed and signed by such officer.

Similar procedure should be adopted in the case of imports from other provinces of British India

Permit No	for the import of	cocaine	opium	intoxicating drugs
Permit granted to (a)	by sea from (b)			
to import	by land from (c)			
into (e)		cocaine	opium	to the
amount of				intoxicating drugs
				as specified below
Description of each class of drug	Weight or quantity			Remarks
				Ozs drs grs

This permit must be used within a year from the date of its issue in the case of import by sea and one month in that of import by land.

The permit and pass on reverse shall be delivered on arrival of the consignment of cocaine

at its destination to (a)

The bulk of the consignment shall not be broken in transit

Dated

Collector

District

(a) Here state name and designation of the consignee in the United Kingdom

(b) Here state name and address of the exporting firm in the United Kingdom

(c) Here state locality and district

(d) Here state official designation of the person to whom the pass is to be delivered

FORM B
(Tairicazre)

(To be sent to the Secretary, Revenue and Statistics Department, India Office, or to the Collector of the exporting district)

Permit and Pass for the import of cocaine, opium or other intoxicating drugs into the Delhi Province

Before the drugs covered by this permit are exported from the Bombay Presidency, this permit must be presented by the holder to the Collector of Customs, Bombay or Karachi, as the case may be, in the case of cocaine, opium or other intoxicating drugs to be imported direct from the Custom House at Bombay or Karachi, and in other cases to the Collector of the district of export, and the export pass on reverse must be completed and signed by such officer.

Similar procedure should be adopted in the case of imports from other provinces of British India

Permit No	for the import of	cocaine	opium	intoxicating drugs
Permit granted to (a)	by sea from (b)			
to import	by land from (c)			
into (e)		cocaine	opium	to the
amount of				intoxicating drugs
				as specified below
Description of each class of drug	Weight or quantity			Remarks
				Ozs drs grs

This permit must be used within a year from the date of its issue in the case of import by sea and one month in that of import by land.

The permit and pass on reverse shall be delivered on arrival of the consignment of cocaine

at its destination to (a)

The bulk of the consignment shall not be broken in transit

Dated

Collector

District

(a) Here state name and designation of the consignee in the United Kingdom

(b) Here state name and address of the exporting firm in the United Kingdom

(c) Here state locality and district

(d) Here state official designation of the person to whom the pass is to be delivered

<p>Form for the report of the person who has been arrested and is being detained in the police station.</p> <p>(Part I)</p> <p>Section 127 of the Bombay Habitual Offenders Act, 1938</p> <p>When the person remains in the police station.</p> <p>from ()</p> <p>to ()</p> <p>The person arrested by the police station.</p> <p>by ()</p> <p>in ()</p>	<p>Form for the report of the person who has been arrested and is being detained in the police station.</p> <p>(Part II)</p> <p>Section 127 of the Bombay Habitual Offenders Act, 1938</p> <p>When the person remains in the police station.</p> <p>from ()</p> <p>to ()</p> <p>The person arrested by the police station.</p> <p>by ()</p> <p>in ()</p>	<p>Form for the report of the person who has been arrested and is being detained in the police station.</p> <p>(Part III)</p> <p>Section 127 of the Bombay Habitual Offenders Act, 1938</p> <p>When the person remains in the police station.</p> <p>from ()</p> <p>to ()</p> <p>The person arrested by the police station.</p> <p>by ()</p> <p>in ()</p>	<p>Form for the report of the person who has been arrested and is being detained in the police station.</p> <p>(Part IV)</p> <p>Section 127 of the Bombay Habitual Offenders Act, 1938</p> <p>When the person remains in the police station.</p> <p>from ()</p> <p>to ()</p> <p>The person arrested by the police station.</p> <p>by ()</p> <p>in ()</p>
<p>Form for the report of the person who has been arrested and is being detained in the police station.</p> <p>(Part V)</p> <p>Section 127 of the Bombay Habitual Offenders Act, 1938</p> <p>When the person remains in the police station.</p> <p>from ()</p> <p>to ()</p> <p>The person arrested by the police station.</p> <p>by ()</p> <p>in ()</p>	<p>Form for the report of the person who has been arrested and is being detained in the police station.</p> <p>(Part VI)</p> <p>Section 127 of the Bombay Habitual Offenders Act, 1938</p> <p>When the person remains in the police station.</p> <p>from ()</p> <p>to ()</p> <p>The person arrested by the police station.</p> <p>by ()</p> <p>in ()</p>	<p>Form for the report of the person who has been arrested and is being detained in the police station.</p> <p>(Part VII)</p> <p>Section 127 of the Bombay Habitual Offenders Act, 1938</p> <p>When the person remains in the police station.</p> <p>from ()</p> <p>to ()</p> <p>The person arrested by the police station.</p> <p>by ()</p> <p>in ()</p>	<p>Form for the report of the person who has been arrested and is being detained in the police station.</p> <p>(Part VIII)</p> <p>Section 127 of the Bombay Habitual Offenders Act, 1938</p> <p>When the person remains in the police station.</p> <p>from ()</p> <p>to ()</p> <p>The person arrested by the police station.</p> <p>by ()</p> <p>in ()</p>

FORM D

Licenses for the sale by licensed druggists of cocaine

District

No of license

Name and description of licensee

Locality of the licensed

Premises

The _____ named above is hereby authorised to possess and sell cocaine from the date of this license to the 31st day of March 192 _____ subject to the following conditions —

CONDITIONS

1 The licensee shall be bound by the provision of the Excise Act, I of 1914, as applied to the Delhi Province, and any general or special rules prescribed or which from time to time may be prescribed thereunder

2 This license is not transferable

3 The licensee shall be responsible for the acts and omissions of every person employed by him in carrying on his business and of all his servants as if the said acts and omissions were his own

4 The term 'Cocaine' in this license shall be understood to include coca leaves, alkaloids of coca, any other intoxicating drink, or substance prepared from the coca plant and drugs synthetic or other having a like physiological effect to that of cocaine and any preparation or admixture of the above except such as may be exempted from all Excise restrictions

5 The term 'authorised medical practitioner' occurring in this license means the medical practitioner as defined in the explanation published with the Chief Commissioner's Notification No 4218-C & I, dated the 24th June 1915

6 The licensee shall obtain his supplies of cocaine either by direct importation from a foreign country or from another licensed vender after obtaining from the Deputy Commissioner the necessary import certificate and the import authorisation as prescribed in import and export rules published with Chief Commissioner's Notification No 859-C & I, dated the 2nd February 1917 as subsequently amended and Notification No 862-C & I, dated the 2nd February 1917

7 The licensee shall not keep or sell cocaine at any other place than the premises the boundaries of which are specified in the Schedule annexed to this license and shall not possess at one time more than a _____ oz of coca alkaloids and their synthetic substitutes and _____ oz of their preparations and admixtures

8 Cocaine may be sold only to persons enumerated in condition 5. above and in such quantities as are noted against each in the said Notification, provided that the drug shall not be delivered to any person not licensed or otherwise authorised to be in possession of the drug, who purports to be sent by or on behalf of a person so licensed or authorised unless such person produces an authority in writing,

signed by the person so licensed or authorised to receive the drug on his behalf and unless the licensee is satisfied that the authority is genuine

9 The licensee shall see that the prescriptions on the authority of which cocaine is sold are in the prescribed Form B as required by rule 6 of the rules published with Chief Commissioner's Notification No 4298 C & I dated the 24th June 1915 as subsequently amended by Notification No 2012 Commerce dated 31st March 1926 and fulfil all the conditions laid down for these prescriptions

10 Cocaine shall not be supplied more than once on the same prescription except in pursuance of fresh directions duly endorsed on the prescription by the medical practitioner by whom it was originally issued and signed with his name in full and dated

11 The name of the person firm or body corporate dispensing the prescription the address of the premises at which and the date on which it is dispensed must be marked on the prescription

12 In the case of every sale otherwise than on a prescription the licensee shall issue a pass to cover transport of the consignment to its destination if an authorisation is not required to be taken out from an authorised Government Officer

13 The licensee shall maintain correct accounts of all transactions in cocaine such accounts to show in respect of each receipt the source of supply and the quantity received and in respect of each issue the quantity issued and the name and address of the person to whom it is issued He shall file in support of his accounts of receipts the custom receipts for duty paid or invoice of supplies obtained otherwise than by import by sea and in support of his accounts of issues original prescriptions on which they are made and in the case of issues made otherwise than on prescriptions receipts from the persons to whom the issues were made Such accounts and documents shall be preserved for not less than two years from the date of the last entry in the accounts

14 (a) A package or bottle containing cocaine shall before sale be marked with the amount of the drug in the package or bottle

(b) A preparation admixture extract or other substance containing cocaine shall be sold only in a package or bottle plainly marked —

(1) In the case of a powder solution or ointment with the total amount thereof in the package or bottle and the percentage of the drug in the powder solution or ointment

(2) In the case of tablets or other articles with the amount of the drug in each article and the number of articles in the package or bottle

Provided that this condition shall not apply to any preparation dispensed on the prescription of a duly qualified medical practitioner

15 All stocks of cocaine and all accounts and records of transactions under this license shall be open to inspection by any officer of the Excise Department not lower in rank than a Sub Inspector

16 The licensee shall on requisition by the Collector or by any officer duly authorised by the Collector deliver up his license for amendment or for the issue of a fresh license

17 The licensee shall on the first day of every quarter submit correct quarterly statements showing the quantity of the drugs received by

him during the quarter, the quantity sold by him and the quantity remaining in his possession

Schedule showing the boundaries of the premises—

- 1 Street or door number or other particulars
- 2 Bounded on the north, east, south and west

Collector,
District

Dated

Notification No 2012-Commerce, dated the 31st March 1926

FORM E

Official form of prescription to be used whenever cocaine drugs are prescribed

Not to be repeated

1 Name and address of the person to whom the prescription is issued

2 Description of cocaine drugs to be supplied

3 Amount of cocaine drugs to be supplied

Approved practitioner—full name, qualification and signature.

Address

Date

Name of the person or firm who dispenses the prescription

Address of the premises

Date

Notification No 2012-Commerce, dated the 31st March 1926

FORM Y-1

Account of rectified spirit in the possession of a manufacturer of medicinal preparations using duty free rectified spirits, not in bond

Date	In hand, proof gallons	Received from Distillery			Measured out for use, proof gallons	Wastage	In hand at end of month proof gallons	Initials and remarks
		No and date of pass	Proof gallons according to pass	Proof gallons received				
1	2	3	4	5	6	7	8	9

The manufacturer is personally responsible for the entries in this account. The proof gallons in hand must be shown in column 2 on any day when spirit is measured out for use (and before it is measured out) or at least once a week otherwise. When work for a month is finished the proof gallons in hand shall be entered in column 8. The first entry for the month in column 2 shall then be added to the total of column 5 for the month. From the sum shall be subtracted the sum of the total of column 6 and of the entry made in column 8 at the end of the month and the difference shall be entered in column 7. A statement showing the first entry in column 2 for the month, the totals of columns 4, 5 and 6 and the entries in columns 7 and 8 shall, on the first working day of the next month, be handed to the Inspector who will certify its accuracy and forward it to the Deputy Commissioner for transmission to the Chief Commissioner. For submission with this statement the Inspector shall prepare a list showing any transit deficiencies (vessel by vessel) or wastages appearing from account Y-2 which are apparently due to theft or fraud or which exceed the percentage fixed by the Chief Commissioner. Each case should be suitably noted upon

FORM Y-2

Account of medicinal preparations made from duty free rectified spirits not in bond

Date	Name of preparation	Spirit used		Finished preparations			Issued, Bulk gallons	Initials and remarks
		Bulk gallons	Proof gallons	Bulk gallons	Strength	Proof gallons		
1	2	3	4	5	6	7	8	9

The manufacturer is personally responsible for the entries in this account, which is to be entered up daily and totalled monthly. A copy of the monthly totals is to be submitted monthly and dealt with as in the instructions under Form Y-1.

FORM Z-4

Application for pass to cover removal of finished preparations (medicinal, toilet, or other)

From—Messrs A B C & Co., Delhi

To—The Excise Inspector

We request a pass for the removal from bond of the undermentioned preparations, the strengths and other particulars of which are correct to the best of our knowledge and belief

We attach the Treasury challan showing payment of Rs _____ duty at Rs 5 per proof gallon on _____ proof gallons of contained spirit

We invite reference to the requisition of _____ Medical Officer in charge of the _____ Hospital (one of the institutions to which we are authorised to supply medicines) which covers the whole of the preparations, herein specified

This includes the surcharge leviable according to Chief Commissioner's letter No _____ of _____

Signature.

Date

* (Strike out words inapplicable)

Name of preparation	Operation No	Containing vessels (Bottles, Jars, etc.)		Strength @	Bulk gallons	Proof gallons	Total duty	Surcharge	Remarks
		Number	Average content of each vessel						
1	2	3	4	5	6	7	8	9	10

† This shall be the strength found by analysis if this operation has been sampled and the report received. Otherwise the calculated strength will be entered

FORM Z-5

Advice of samples sent to Chemical Examiners for Customs and Excise, Calcutta for determination of true alcoholic strength

From—Excise Inspector,

To—Chemical Examiner for Customs and Excise Customs House, Calcutta

SIR,

I have the honour to advise that I have to-day despatched to you the samples detailed below, for favour of report as to their true strength with any other remarks that you may find necessary

I have the honour to be,

SIR,

Your most obedient servant,

Excise Inspector

Num. of preparation	Operation No	Strength found on analysis	†	†	†	†

† Columns to be left for Chemical Examiner's use if needed.

A manuscript copy of the tabular portion of this advice is to be sent (with the advice proper) for the Chemical Examiner to enter the results of his analysis

The box containing samples is to be marked "Fanley Place" in corner of label,
GIP, Delhi—12 CCD—14-7-28—100,

Provided also that if the licensee obtains his spirit from any place beyond the limits of the Delhi Province he shall not break bulk till the consignment has reached Delhi and been compared by an Excise Officer with the pass which covers it

3 Unless under the next succeeding condition, he is permitted to reduce spirit the licensee shall obtain his spirit for sale only at a strength prescribed in rule 1, and he shall sell the spirit so obtained without admixture or alteration of any kind

4 If a supplementary license in Form L 16 has been granted to him, the licensee may reduce for sale to a strength prescribed in rule 1 spirit obtained by him at any higher strength, provided that he shall not otherwise alter or compound such spirit, and that he shall not introduce into his licensed premises or use or sell any rectified spirit

5 The licensee shall not sell or expose for sale country spirit in bottles, jars, casks or other vessels of such shape or colour or bearing such figures, words or marks as are reasonably calculated to lead any one to believe that such spirit is other than country spirit

6 The licensee shall sell spirit only to a person holding a license in form L-13 or form L-14 (*license for retail sale of country*

No 31 (a) License Form L-13, page 242

1 For condition No 8, substitute the following

The licensee may sell country spirit unbottled or in bottles of the following sizes

- (i) quarter bottles of the capacity of $6\frac{1}{2}$ ounces ;
- (ii) reputed pint bottles of the capacity of $13\frac{1}{2}$ ounces ;
- (iii) reputed quart bottles of the capacity of $26\frac{1}{2}$ ounces.

2 Add the following as condition No. 8 (a) .

The bottles mentioned in condition No 8 above shall be of the standard pattern and shall bear the following specification moulded on the glass

- (a) the words " Punjab Excise " ;
- (b) the words " $26\frac{1}{2}$ oz.," " $13\frac{1}{2}$ oz " or " $6\frac{1}{2}$ oz.," in the case of reputed quarts, pints, and quarter bottles respectively ,
- (c) the name or mark of the manufacturer of bottles , and
- (d) a line across the neck up to which the bottles shall be filled

3 Add the following as condition No 8 (b) .

All bottles mentioned in condition No 8 above shall be securely sealed with a lead capsule, cemented on to the bottle in such a way as to make it impossible to remove the capsule without damaging it Except when special permission has been granted by the Chief Commissioner to use blank capsules covered by an official label the capsule shall bear (a) the name of the bottler, (b) the district in which he has a license, (c) the kind of liquor bottled, (d) the strength of liquor in degrees of proof, and (e) the words *desi sharab* in Persian character

(Notification No 10163-Com, dated 19th November 1930)

Amended by Notification No 845-C & I, dated 21st December 1916

FORM L 14

Retail bazar vend of country spirit

Registered under District No

Subject to the conditions applicable to all licenses published in Chief Commissioner's Notifications Nos 74 77 & 78 and 7 C & I dated the 4th February 1915 and No 1314 C & I dated the 25th February 1915

AND to the special conditions below

AND subject to the payment of Rs

on account of license fee

THIS LICENSE authorising the retail bazar vend of country spirit only in the premises herein specified is —

and for the period from _____ to _____

is granted to _____

of _____

in the district of _____

SPECIAL CONDITIONS

1 The licensee is authorised to sell country spirit by retail for consumption on or off the premises. He may obtain his supplies either from the licensed distilleries in the Punjab or from a person licensed to sell country spirit by wholesale in the districts of the Punjab or the Delhi Province or from any distillery in the United Provinces or from the Solon Distillery in the Bhagal State but from no other source.

Provided that permits for the import of country spirit from distilleries in the United Provinces other than the Posa Distillery at Shahjahan

No 31 (b) License Form L 14 page 243 — on of the Chief

1 For condition No 1 (a) substitute the following —

Bottled country spirit shall only be sold in bottles of the following sizes —

- (i) quarter bottles of the capacity of 6 g ounces
- (ii) reputed pint bottles of the capacity of 13½ ounces
- (iii) reputed quart bottles of the capacity of 26½ ounces

2 Add the following as condition No 1 (b) —

The bottles mentioned in condition No 1 (a) above shall be of the standard pattern and shall bear the following specification moulded in the glass —

(a) the words ' Punjab Excise '

(b) the words ' 26½ oz , ' 13½ oz ' or ' 6½ oz ' in the case of reputed quarts pints and quarter bottles respectively

(c) the name or mark of the manufacturer of bottles and

(d) a line across the neck up to which the bottles shall be filled

3, Add the following as condition No 1 (c) —

licensee under such regulations as may be prescribed by him